

OFFICIAL AGENTS FOR THE SALE OF INDIAN OFFICIAL PUBLICATIONS.

IN EUROPE

. W C, London.
 S W., London.
 14, Carter Lane, E.C.,
 London.
 W.C.
 New Oxford Street

IN INDIA

HIGGINBOTHAM & Co, Madras
 V. KALYANARAMA IYER & Co, Madras
 P. R. RAMA IYER & Co, Madras
 THACKER, SPINK & Co, Calcutta.
 W. NEWMAN & Co, Calcutta
 S. K. LAHIRI & Co, Calcutta
 R. CAMBRAY & Co, Calcutta
 THE ASSOCIATION PRESS, Calcutta
 THACKER & Co, Limited, Bombay
 SUPERINTENDENT, GOVERNMENT PRINTING AND STATIONERY, Poona.
 D. B. TARAPOREVALA, SONS & Co, Bombay
 GOPAL NARAYAN & Co, Booksellers, etc, Bombay
 Mrs. RADHABAI ATMARAM SAGOON, Bookseller, etc, Bombay
 RAMCHANDRA GOVIND & SON, Booksellers, etc, Bombay
 BOMBAY TRACT AND BOOK SOCIETY, Bombay
 N. B. MATHUR, N. K. H. PRESS, Allahabad
 MANAGER, THE "HITAVADA," Nagpur.
 MANAGER, NYAYASHRAYA PRESS, Poona.
 RAMA KRISHNA & SONS Lahore
 SUNDAR PANDURANG (RAMNATH SUNDAR, the Successor), Bombay
 MANAGER, NEW KITABKHANA, Poona
 KARSANDAS NARANDAS & SONS, Booksellers and Publishers, Surat
 N. M. TRIPATHI & Co, Booksellers, etc, Bombay
 MANGALDAS & SONS, Booksellers etc, Surat
 KING & Co, Bombay
 MANAGER, SHRI SANKAR KARNATAKA PUSTAKA BHANDARA,
 Dharwar *

sellers, Hyderabad, Sind.

SOCIETY, Book

* For the sale of official Kanarese publications in the Belgaum, Dharwar, Bijapur and Kanara districts



Bombay Excise Manual

VOLUME I

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1924

Copies obtainable from the Superintendent of Government Printing and
Stationery, Bombay, Poona, and from all Agents for the Sale of
Government Publications

CONTENTS

PART I

*The Bombay Abkari Act, 1878, as amended up to date and
Criminal Rulings*

PART II

Notifications issued under the Act up to 1st December 1923

PART III

*Standing Orders, Procedure, Executive Instructions, etc., relating
to import, export, transport, possession and sale of excisable
articles corrected up to 1st April 1924*

PREFACE

SINCE the publication of the first edition of the Bombay Excise Manual in 1912, the Bombay Abkari Act V of 1878 has been amended by Bombay Act XII of 1912 III of 1917 II of 1919 and XXXVIII of 1920. The extensive amendments effected in 1912 in the important provisions of the original Act the consequent revision of most of the notifications and rules and the several changes made during the last decade in the Administration of the Department, including the amalgamation and the separation of the Salt and Excise Departments necessitated the revision of the Manual. In compiling this edition opportunity has been taken to separate that portion of it in which the are interested from that intended for the control and supervision of the traffic in excisable articles. The Manual has accordingly been divided into four parts the first three of which are bound in one volume whilst the fourth part forms a separate volume for the use of Government Departments.

2 The three parts of Volume I deal with the following subjects, viz —

Part I contains the Bombay Abkari Act V of 1878 as amended up to date and the Criminal Rulings of the Bombay High Court pertaining to Abkari offences.

Part II contains all Notifications issued under the Abkari Act together with all forms prescribed thereunder. The Notifications have been arranged under the respective sections of the Act.

Part III contains all standing orders of Government and the Commissioner, on the subject of import export, transport possession manufacture and sale of excisable articles (Foreign Liquor, Country Liquor and Intoxicating drugs). It also deals with the principles and policy of Government in excise matters the constitution of local advisory committees, the procedure for the opening of new shops or removal of existing ones. It describes the systems under which revenue from excisable articles is realized, the methods of granting various kinds of vend licenses and fees payable therefor, etc. The reasons for the important amendments made in the several sections of the Act have also been given at appropriate places in this part.

Part IV—Volume II—contains orders prescribing the duties of officers of the Excise and other Departments, a summary of the powers conferred on them by Government and the Commissioner and Departmental instructions for the proper conduct of their duties. It also contains a chapter on arrangements with the Indian States within the geographical limits of the Bombay Presidency.

3. Each volume has been provided with a table of contents and an Index.

A. G. GUPTE,
Compiler of the Manual.

BOMBAY, *the 1st April 1924.*

THE BOMBAY EXCISE MANUAL.

PART I

LAW AND RULINGS

(Corrected up to 1st December 1923)

TABLE OF CONTENTS

Section	Contents	Page
	THE BOMBAY A B K A R I ACT V OF 1878	
	Preamble	1
	I — PRELIMINARY	
1	Short title	"
	Extent	"
	Commencement	"
2	[Repealed]	"
3	Interpretation clause	"
3A	Manufacture sale or possession by one person on account of another	4
	II — ESTABLISHMENT AND CONTROL.	
4	Collectors charged with carrying out Act	5
5	Special Collectors of A b k a r i revenue may be appointed	"
6	Subordinate officers	"
7	Punishment of subordinate officers for misconduct	6
8	Delegation of powers by Commissioners to Collectors	"
	III — IMPORT EXPORT AND TRANSPORT	
9	Import of excisable articles	
10	Export and transport of excisable articles	8
11	Power of Government to prohibit import export and transport of excisable articles	"
12	Passes necessary for import export and transport	"
13	Grant of passes for import export and transport	9
	IV — CULTIVATION AND MANUFACTURE.	
14	Licenses required for cultivation and manufacture	10
14A	Possession of illicit articles	11
14B	Limit of possession of excisable articles and hemp	"
15	Distilleries and warehouses	"
15A	Removal of excisable article from distillery, etc	12
	V — SALE	
16	Sale of liquor hemp and intoxicating drugs prohibited without license or pass	"
17	Wholesale and retail	13
17A	Prohibition of sale to children	14
18	Sale of toddy	"
18A	Power of Government to suspend provisions relating to toddy	"

Para.	Contents	Page
	X—PENALTIES—continued	
45	For misconduct by licensee etc	40
45A	Penalty for offences not otherwise provided for	44
46	For misconduct by licensee vendor or manufacturer	45
47	Liability of licensee for acts of servants	46
48	For maliciously giving false information	
49	For vexatious search or arrest	
49A	Failure of Aikari officer in duty	47
50	Vexatious delay in forwarding to Magistrate a person arrested under section 38A	
50A	Vexatious delay in acting in the manner required by section 41A or 41C	
51	" " " " " " " "	
52	" " " " " " " "	48
53	" " " " " " " "	
54	" " " " " " " "	
55	" " " " " " " "	49
55A	" " " " " " " "	50
	XI—PROCEDURE	
56	Cognizance of offences	
57—59	[Repealed]	
60	Appeals	51
	XII—MISCELLANEOUS	
61	Saving of certain Acts	52
62	Exception of medicated articles	
63	Annual payment to Bombay Municipal Corporation in lieu of money received under Bombay Act IX of 1867	
64	Publication of rules	53
65—66	[Repealed]	
67	Bar of action	

Para.	Contents	Page
	X—PENALTIES—continued	
43	" " " " " " " "	42
45A	" " " " " " " "	44
46	" " " " " " " "	45
47	" " " " " " " "	46
48	" " " " " " " "	"
49	For vexatious search or arrest	"
49A	Failure of A bkari officer in duty	47
50	Vexatious delay in forwarding to a Magistrate a person arrested under section 38A	"
50A	Vexatious delay in acting in the manner required by section 41A or 41C	"
51	For conniving at escape of persons arrested etc	"
52	For neglecting to assist an A bkari officer	48
53	Presumption as to commission of offence in certain cases	"
54	Things liable to confiscation	"
55	Procedure in confiscation	49
55A	Compounding offences	50
	XI—PROCEDURE	
56	Cognizance of offences	"
57—59	[Repealed]	51
60	Appeals	"
	XII—MISCELLANEOUS	
61	" " " " " " " "	52
62	" " " " " " " "	"
63	" " " " " " " "	"
64	Publication of rules	53
65—66	[Repealed]	"
67	Bar of action	"

SCHEDULE [Repealed]

THE BOMBAY EXCISE MANUAL.

PART II

NOTIFICATIONS ISSUED UNDER THE BOMBAY

ARKARI ACT V OF 1878

Up to 1st December 1923

*TABLE OF CONTENTS

N B—Rules and Notifications issued under the Bombay A'rkari Act V of 1878 should be deemed, so far as they are not inconsistent with the provisions of the Act as subsequently amended, to have been issued under the amended Act, unless and until they are superseded by any notifications issued under the provisions of the amended Act (*vide* section 25 of the Bombay General Clauses Act I of 1901)

Para- graph No	Section under which issued	Government Notification Revenue Department		Excisable article to which relates	Contents	Page
		No	Date			
I — EXTENT AND COMMENCEMENT OF THE ACT						
1	1	5756	8th Nov 1878		The date on which the Act came into force in the Presidency of Bombay	59
2	1	5287 (Political G R Department)	30th July 1906		Applying provisions of the Bombay A'rkari Act to the Cantonment of Deesa	"
3	1	3313	30th May 1885		Applying the Act to portions of lands acquired for the Rajput and Malwa State Railway	60
II — INTERPRETATIONS						
4	3 (3)	5757	8th Nov 1878		Appointing the Commissioner of Customs as the Commissioner of A'rkari Revenue	
5	3 (3)	6161 G R, R D	29th Nov 1878		Appointing the Political Resident at Aden as the Commissioner of A'rkari Revenue	61
6	3 (3)	3313	30th May 1885		Directing that the Commissioner of Opium and A'rkari should be the Commissioner within lands acquired for the use of Rajput and Malwa State Railway	"
7	3 (8)	552	25th Feb 1921	Foreign liquor	Declaring certain descriptions of country liquor to be foreign liquor	"
8	3 (9)	552A	25th Feb 1921	Intoxicating drugs	Declaring certain intoxicating substances to be intoxicating drugs	"
III — POWERS CONFERRED BY GOVERNMENT ON SUBORDINATE OFFICERS						
9	5	C-156	5th Jan 1922		Appointing certain officers to exercise all the powers and perform all the duties of a Collector	62

* This table has been arranged in consecutive order of the several sections of the Act and in the following order of the excisable articles dealt with under each section:—Foreign liquor, country liquor, Teddy and Intoxicating drugs (ifemp drugs and cocaine)

Para- graph No	Section under which issued	Government Notification, Revenue Department		Excisable article to which relates	Contents	Page.
		No	Date			
III — POWERS CONFERRED BY GOVERNMENT OR SUBORDINATE OFFICERS						
10	6	C-156 (a) as amended by 102- C (d) 8319	5th Jan 1922 20th Mar 1923 9th Aug 1923		Investing certain officers of the various Departments with powers under certain sections of the Act	63
11	6	C-156	9th Aug 1922		Investing certain officers with powers under sections 13 and (14) (1) (c) (d) of the Act	67
12	6	C-156	1st Sept 1922		Do do 16 of the Act	65
13	6	156-C	18th Dec 1922		Clerks in charge of Land Customs stations on the Gosa Frontier and harkuns in charge certain ports in the Southern Division invested with powers under section 13 of the Act	"
14	6	4335-C	18th Dec 1922		Forest officers in the Akhrai Pargana invested with powers under certain sections of the Act	69
15	6	7172	20th Jan 1923		Forest officers in the Peint Taluka of the Nasik District invested with powers under certain sections of the Act	"
16	6	156-C	27th April 1923		Nazur Deputy Collector, Belgaum invested with powers of a Collector to grant short term licenses under section 16 of the Act	70
IV — IMPORT, EXPORT, TRANSPORT AND POSSESSION						
17	9, 10 & 19	2745	27th Sept 1920	Foreign liquor	Allowing to pass free of duty consignments of spirituous products of the Alembic Chemical Works Co., Ltd., Baroda, intended for Madras Presidency	"
18	9, 10 & 19	8036	12th June 1923	Do	Do do Central Provinces and Berar	71
19	9 & 10	493	21st Feb 1921	Country liquor	Allowing to pass free of duty liquor despatched from one place to another in the Central Provinces through East Khandesh District	"
20	9	G R No 4975	27th May 1912	Rectified spirits	Permitting import of rectified spirits from Moss distillery to bonded warehouses in Sind	"
21	9 (c)	927 E	13th Nov 1891	Intoxicating drugs	Regulating import of intoxicating drugs into Aden	"
22	11	3081 as amended by C-811	2nd Nov 1920 26th Sept 1921	Liquor	Prohibiting import, export or transport by sea or by land into from or within any part of the Bombay Presidency of liquor manufactured or produced in Portuguese India	72
23	11	609	24th Feb 1920	Toddy spirit	Prohibiting import, export and transport of toddy spirit into from and within the districts of Ratnagiri, Kanara, Dharwar, Belgaum and Bijapur	"
24	11	6706 D	21st July 1913	Toddy	Prohibiting the transport of toddy within the Settlement of Aden and Sheikh Othman	"

Para graph No	Section under which issued	Government Notification Revenue Department		Excisable article to which relates	Contents	Page
		No	Date			
IV—IMPORT EXPORT, TRANSPORT AND POSSESSION						
25	11	6708 D	21st July 1913	Toddy	Prohibiting the import or export of toddy into and from the Settlement of Aden and Sheikh Othman	73
26	11	6074 as amended by 1598 (b)	23rd April 1917 9th Dec 1921	Charas	Prohibiting the import export or transport of charas into, from or within the Bombay Presidency excluding Sind and Aden	"
27	11	2458	4th Mar 1916	Cocaine	"	"
28	12	*C-1277 as amended by *1340 C(b)	5th April 1922 13th April 1923 11th May 1923	All artic	"	"
29	12	*1277C	1923	"	"	"
30	12	6557-C(a)	4th April 1913	"	"	"
31	12 & 19	5968	27th July 1922 1st Dec 1922	"	"	76
32	12 & 30	102-C	9th May 1923 14th Aug 1923	Foreign liquor	Levying pass fee at certain rates on foreign liquor removed from Bombay and Karachi Custom Houses etc	79
33	12 & 30	6127 C	11th April 1923 19th May 1923 5th Oct 1923	Do	Do certain Land Customs stations on the Goa and Daman Frontiers	80
34	14B	609-A	24th Feb 1920	Toddy spirit	Prohibiting possession of toddy spirit within the districts of Katnagiri Kanara Dharwar Belgaum and Bijapur	"
35	14B	6708-C	21st July 1913	Toddy	Prohibiting possession of toddy within the Settlement of Aden and Sheikh Othman except Hissa village	81
36	14D	6075 as amended by 1598-C	23rd April 1917 9th Dec 1921	Charas	Prohibiting possession of charas within the limits of Bombay Presidency excluding Sind and Aden	"
37	14B	6706-G	21st July 1913	Cocaine and its allied drugs	Prohibiting possession of cocaine and its allied drugs by any person other than a licensed medical practitioner duly licensed chemist or Druggist or a person holding a bona fide prescription within the whole of the Presidency of Bombay including Sind and Aden	"

Para- graph No.	Section under which issued.	Government Notification, Revenue Department		Excisable article to which relates	Contents	Page.
		No.	Date			
V—SALT						
37	17	C-1277	5th April 1922.	All excisable articles	Prescribing the maximum quantity of excisable articles which may be sold by retail to any one person at any one time without a pass	82
VI—SPECIAL PROVISIONS AS TO MAHURA FLOWERS*						
38	18B	7729	26th June 1917.	Mahura flowers	Definition of the "Prescribed area" for purposes of the special provisions as to Mahura flowers	83
39	18B	2318	20th Mar 1906	Do.	Fixing the period during which no license permit or pass is necessary for collection, sale etc. of mahura flowers in certain part of the prescribed area	84
VII—DUTIES						
40	19	12872	22nd 1914	Dec All excisable articles	Exempting from duty excisable articles imported, exported transported or manufactured by or on behalf of Government	
41	19	1349-C	31st 1922	Mar Indian made Foreign liquor	Prescribing rates of duty chargeable on certain descriptions of foreign liquor imported into or issued from distilleries and breweries in the Bombay Presidency excluding Aden	"
42	19	1652-C (a)	28th 1923	May Spirituous medicinal and toilet preparations	Prescribing reduced rate of duty on spirituous medicinal and toilet preparations	85
43	19	6685	27th 1922	Nov Ganja, bhang and charas	Prescribing rates of duty on ganja, bhang and charas	86
44	19	8096	19th 1901	Nov Intoxicating drugs	Prescribing rules to regulate the time, place and manner of payment of duty on intoxicating drugs in the Presidency proper	"
45	9, 10 & 19	1349 C (a)	31st 1922	Mar Indian made Foreign liquor	Prescribing rates of duty chargeable on foreign liquor in the Settlement of Aden	87
46	19	9297-D	13th 1894	Nov Do	Prescribing rate of duty on transport of liquor in Aden	89
VIII—LICENSES						
47	30	11730	18th 1911	Dec Malt Liquor	Rules for the manufacture and wholesale vend of malt liquor	
48	30	9297-D	13th 1894	Nov Foreign liquor	Rules to regulate the sale of foreign liquor in Aden	90
49	30	9297-D	Do	Country liquor	Rules for the grant of licenses for the manufacture and sale of country liquor in the Settlement of Aden	"
50	30	1009-C	10th 1923	Mar Toddy for manufacture	Rules for the grant of licenses for the tapping of toddy producing trees for the manufacture of Gul	91
51	30	1935-D	16th 1893	Mar Mahura flowers	Prescribing forms of permit, passes and licenses for the collection transport possession and sale of Mahura flowers in the prescribed area	94

Para graph No	Section under which issued	Government Notification Revenue Department		Exeisable article to which relates	Contents	Page.
		No	Date			
IX - RULES FRAMED BY GOVERNMENT						
52	35 & 9 12 & 30	240 C	20th Mar 1913	Indian made foreign liq uor	Rules for import in bond of Indian made foreign liquor into the Bombay Presidency including Sind but excluding Aden	96
53	35 (2) (c) 9 & 19	1206	28th April 1911			
54	35 (2) (c)	999	19th Jan 1922	Do	Preparations Rules regulating the import in bond without payment of duty of foreign liquors (including spirituous preparations) manu- factured by the Alembic Che- mical Works Co., Ltd. in their distillery at Baroda into the Town and Island of Bombay for export by sea to foreign countries	108
55	35 (2) (c) & 9 12 & 30	1650 C as amended by 102-C	9th Aug 1912 20th Mar 1913 1st June 1913 26th July 1913	Duty paid foreign liq uor and in dian made foreign liq- uor	Rules regulating the import into the Bombay Presidency ex- cluding Aden of duty paid im- ported foreign liquor and in- dian made foreign liquor manu- factured in British India or in the Indian states on which duty is payable	114
56	35 (2) (c) 9 1.	1652-C	28th 1913			
57	35 (2)	1207	28th April 1911	Undenatured absolute al- cohol	Rules regulating the import and transport of duty free unde- natured absolute alcohol for use by Universities colleges etc for research and teaching purposes in the Bombay Presi- dency including Sind and Aden	123
58	35 (2) (c)	1896	3rd April 1923	Spirituous medicinal preparations	Rules regulating the export under claim for drawback of spirituous medicinal prepara- tions	140
59	35 & 9 12 14	12817A as amended by 3501 & 4804 1340 C	26th Nov 1919 17th Dec 1919 10th Aug 1912 19th June 1913	Indian made denatured spirit	Rules regulating denaturation of Indian made rectified spirits the sale of denatured spirit and its use in arts and industries the import in bond of rectified spirits manufactured in British India or in Native state into the Bombay Presi- dency excluding Sind and Aden for denaturation	144
60	155 Sea Cus- toms Act	12817B as amended by 5509 1340-C (a)	26th Nov 1919 21st Sept 1922 19th June 1913	Do	Rules for ascertaining and deter- mining what spirit imported into British India shall be deemed to be denatured spirit	146
61	35 & 9 12 14	718-C 718 C	4th Sept 1912 24th Oct 1923	Do	Rules regulating the denaturation of Indian made rectified spirits the sale of denatured spirit etc in Sind	180
						184

Para- graph No	Section under which issued	Government Notification, Revenue Department		Excisable article to which relates	Contents	Page
		No	Date			
			IX.—RULES FRAMED BY GOVERNMENT			
62	35 (2) (e)	1915	29th July 1921	Country spirit	Rules regulating the export from the Bombay Presidency of duty paid country spirit in excess of the maximum quantity fixed by Government	210
63	35 (2) (e)	1244	17th April 1920	Toddy	Rules regulating the transport of toddy to the City of Bombay from areas in the Island of Salsette in the Thana district	218
64	35 (2) (e)	3510	18th Dec 1920	Intoxicating drugs includ- ing cocaine	Rules for regulating the export or transport by land or by sea from any place in the Bombay Presidency of the intoxicating drugs specified therein	219
65	35 (2) (e)	C279	10th April 1923	"	"	221
66	35(2) (f)	2331	12th Mar 1913	"	Rules prohibiting the employment by the holder of a license for the sale of excisable articles of certain persons	243
67	35(2) (g)	3447	10th April 1922	"	Prescribing the persons or classes of persons to whom excisable articles shall not be sold	"
68	35 (2) (h)	7370	31st July 1923	"	Rules for prevention of drunkenness gambling or disorderly conduct in or near any licensed premises	245
69	62	1240 as amended by 5926	14th Dec 1907 28th May 1915	Medicated wines	Sale of medicated wines in Presidency proper and Sind	"
			X.—RULES FRAMED BY THE COMMISSIONER			
70	30A	120-4	17th Aug 1922	Spirituous medicinal and toilet preparations	Rules for the manufacture in bond of spirituous medicinal and toilet preparations in the Presidency proper	249
71	35A	1257-7	6th Oct 1922	Do	Do do in bond	272
72	35A (a)	115-9	12th Dec 1914 3rd Mar 1915	Fermented liquor	Rules for the bottling of foreign fermented liquor in the Presidency proper	283
73	35A (a) (IV)	1250 & 340	21st May 1917 10th April 1918	Foreign spi- rits wines and ferment- ed liquors	Rules for the bottling of foreign liquors (spirits wines and fermented liquors) in the Province of Sind	283
74	35A (a) (f) (ii) & (iv)	C L. 4-1	16th May 1916	Country mas- ala liquor	Rules regulating the sale of masala liquor in the districts of Ahmednagar, Proach, Thana, Lanch Mahals, Surat, in the leased Malikhantha Agency and in Sankheda Mewas	289

Para graph No	Section under which issued	Government Notification Revenue Department		Exce/sable articles to which relates	Contents	Page
		No	Date			
75	30A (a) () & (c) & (f) () () & (r)	C L 4 15	18th May 1916	Country mas ala liq or	Rules regulating the manufac ture of masala liquor in the distilleries at Panch Mahals Surat in the leased area of the Mabli Kantiha Agency in the Sankheda Mewas and in the warehouses at Ahmedabad Broach and Thana	290
76	30A (a) (u) & (r)	1 2	7th Sept 19 1	Ganja	Rules regulating the cultivation of hemp and the manufacture of ganja therefrom in the Bom bay Presidency <i>exclud ng</i> Sind and Aden	29
77	35A (a) (i) (b)	C-107	6th Mar 1903	Ganja and bhang	Rules for the cultivation of hemp and manufacture etc of hemp drugs in the <i>Province of</i> <i>S nd</i>	311
78	30A (b)	4330	6th June 1913		Rules prescribing a fee for the issue of a <i>Nokarnama</i>	3
79	35A (e)	C R 118	8th April 1918	Spirits	Rules for the payment of duty on spirit removed from Dr Ankles saria a distillery at Ahmedabad	
80	35A (f)	1 1 2	12th April 19	Country liq uor and in toxicating drug	Rules prescribing the occasions on which special orders may be granted under section 17 of the <i>A f r s</i>	
81	30A (A)	1 1 2	20th April 19	All artic le		3 4
82	30A (s)	1 1 2	9th May 19 3	All exce/sable articles <i>Settlement of Aden</i>	Rules for the disposal of confis cated articles	3 5 3 7
83	30 (f)		9th July 189	Liquor and intoxicating drugs <i>Province of S nd</i>	Rules for import storage etc of liquor and intoxicating drugs at Aden	331
84	35A (a) (s)	C-501	23rd July 1919	All exce/sable articles	Rules framed by the Commission er in Sind for the disposal of things confiscated under the Act	330
85	35 (d)	C-408	3rd July 1900	Intoxicating drugs XA—RULES FRAMED BY GOVERNMENT	Rules prohibiting the use of cer tain articles in the manufacture of intoxicating drugs in Sind	336
85A	35 (1) 14 & 15	C N R D 401 C		Foreign liq uor	Prescribing rules regulating the manufacture otherwise than by the process of compounding blending or reducing in the Bombay Presidency <i>excluding</i> Sind and Aden of foreign liquor	236
85B	35 (1) 14 & 15				Prescribing rules for the bottling and for the manufacture by compounding blending or re ducing of locally made foreign liquor and of foreign liquor imported in the Bombay Presi dency (<i>exclud ng</i> Sind and Aden) from foreign countries or from other provinces in British India or from Indian States	240

THE BOMBAY EXCISE MANUAL.

PART III.

STANDING ORDERS OF GOVERNMENT AND THE
COMMISSIONERS, PROCEDURES, ETC.
CORRECTED UP TO 1st APRIL 1924

Paragraph	Contents	Page
	General	
	CHAPTER I	
	GENERAL PRINCIPLES AND POLICY IN A'BEKA'RI MATTERS	
86 (1)	Collectors urged to restrain and to diminish the consumption of spirituous liquors	345
(2)	Retail of liquors, drugs, etc., by Government officers prohibited	"
(3)	Collectors enjoined to discourage drinking	"
(4)	Principles to be adopted in issuing licenses for the sale of spirits	346
(5)	Principles laid down by Her Majesty's Secretary of State for India in the matter of Excise Administration of India	"
(6)	Low rate of duty on spirits not to be maintained for stimulating consumption	"
(7)	Increase of excise revenue at the sacrifice of social considerations is not the object of Government and officers submitting periodical reports are not to use language which would give colour to this idea	347
(8)	General principles to be adopted in the matter of taxation	"
(9)		"
(10) to (12)		348
(13)		349
(14)		"
(15)	NOTICE TO THE Sudden extreme enhancement of tree tax should be avoided	350
(16)	Policy regarding the consumption and taxation of hemp drugs	"
(17)	Principles as regards levy of duty on export of hemp drugs to foreign countries	351
	CHAPTER II	
	SOURCES OF EXCISE REVENUE	
87	Sources of Excise Revenue	351
	CHAPTER III	
	LOCAL ADVISORY COMMITTEES	
88	Principles on which committees should be formed	352
	Municipalities in which local committees have been formed by Government	353

Paragraph	Contents	Page
	General—contd	
	LOCAL ADVISORY COMMITTEES	
	Matters on which local committees have to express opinion	356
	"	"
	"	"
	unnecessary for rural areas	361
89	Advisory Committees in rural areas in Ahmednagar Panch Mahals and Kaira districts	"
90	Committees need not be established in every taluka	"
91	Advisory committee for the whole district not accepted	"
	Substitution of sub divisions for Talukas as jurisdictional area open to objection	"
92	Decisions of the Collectors passed on the recommendations of the local committees to be notified	362
	Result of the action of the committees to be noticed in Annual Administration Report of the Excise Department	"
93	Committees to be consulted when it is proposed to transfer a license from one locality to another	"
94	Appointment of Advisory committees in Ahmedabad Kaira, Panch Mahals and Kanara districts and rural areas	"
95	Appointment of Taluka Advisory committees in Sholapur district	366
96	Appointment of local Advisory committees in the North and South Salsette Talukas	367
	<i>Province of Sind</i>	
97	Orders of Government for appointment of Local committees in Sind	367
98	Constitution of local committees in principal towns in Sind	"
	CHAPTER IV	
	NUMBER AND LOCATION OF LIQUOR, INTOXICATING DRUGS ETC, SHOPS	
99	Procedure regarding the opening of new shops etc, in the Town and Island of Bombay	369
100	Procedure regarding the opening of new shops in the mofussil	370
101	Procedure regarding the opening of intoxicating drugs shops	371
102	Procedure regarding the grant of temporary shops	"
103	Sale of country spirit at fairs and festivals	372
104	Procedure regarding the opening of new shops in Sind	"
	Opening of new shops	"
	Re opening of old shops	"
105	In reducing number of shops local conditions to be carefully examined by the Commissioner (Presidency)	373
106	"	"
107	"	"
108	"	"
	available	"
109	Instructions for the annual allotment and preparation of retail shop licenses in the Presidency proper	374
110	Instructions for the countersignature of Naukarnamas	376

Paragraph	Contents	Page
	General—contd	
	CHAPTER V	
	ORDERS REGARDING FORMS AND CONDITIONS OF LICENSES AND SUSPENSION AND CANCELLATION THEREOF AND CLOSURE OF SHOPS FOR THE SAKE OF PUBLIC PEACE	
111	Forms of licenses	377
112	Provision about levying of interest on sums due	
113	Licenses to be granted for the financial year except in the case of toddy shops in districts other than Ratnagiri and Kanara and the Town and Island of Bombay	,
114	Provision to be made in licenses for securing to Government benefit of enhanced taxation	378
115	Forms of licenses not to be submitted to Government unless they embody changes	
116	Close adherence to conditions of licenses to be insisted upon	
	<i>Suspension and Cancellation of Licenses</i>	
117	Object of the revised provisions of section 32 of the A. B. K. Act regarding suspension and cancellation of licenses	378
118	Restoration of cancelled licenses	379
	<i>Closure of Shops for the sake of public Peace etc</i>	
119	Shops in municipal areas to be closed on Holi and Moharam public holidays	379
120	Shops for the retail sale of liquor should be closed by writ- ten notices for the sake of public peace and order	
	CHAPTER VI	
	COUNTERPART AGREEMENTS TO BE EXECUTED AND SECURITIES TO BE GIVEN BY LICENSEES	
121	Licenses not required to be stamped	380
122	Stamp not required for counterpart agreements	,
123	"	,
124	"	,
125	" of	,
126	Form of Security bond	381
127	Municipal Debentures etc may be accepted as security in lieu of cash	382
128	Government orders regarding acceptance of sureties	"
129	Bidders or applicants for A. B. K. etc forms must produce solvency certificates	"
	Form of Solvency Certificate	
130	" " " " " " " " " " " "	383
131	" " " " " " " " " " " "	"
132	" " " " " " " " " " " "	"
133	" " " " " " " " " " " "	384
134	" " " " " " " " " " " "	"

Section	Contents	Page.
	CHAPTER VII	
	Liquor	
135	Definition of Liquor	385
136	Classes of Liquor	"
	CHAPTER VIII	
	Foreign Liquor	
137	Definition of foreign liquor	385
138	Certain descriptions of country liquor declared to be foreign liquor	"
139	Classes of foreign liquor and how they are treated for excise purposes	"
	<i>Commercial designations of foreign liquors imported by sea</i>	
140	Commercial designations of foreign liquors imported by sea	386
141	Definitions of different kinds of spirits	"
	CHAPTER IX	
	IMPORT, EXPORT TRANSPORT AND POSSESSION	
	<i>Import</i>	
142	Foreign liquor imported into British India on which duty at the Indian Tariff Act rates has been paid not liable on importation to excise duty	337
143	Import of liquor from any part of Portuguese India prohibited	388
144	Places from which Indian made foreign liquor is generally imported	"
145	" " " " " " " "	"
146	" " " " " " " "	"
	" " " " " " " "	389
147	Import export, etc., of excisable articles for or on behalf of " " " " " " " "	390
148	" " " " " " " " uncelled	"
149	" " " " " " " " should	"
150	" " " " " " " " Indian	"
151	Treatment of condensed beer	391
152	Duty on excess wastages to be recovered in the Province of manufacture	"
153	Wastage allowance	"
154	Imports of foreign liquor of Indian manufacture from the United Provinces	393
	<i>Export</i>	
155	Rules regulating the export under claim for drawback of Indian made spirituous medicinal preparations to dispensaries and medical institutions under the control of Indian States	394
156	Export free of duty of spirituous products of the Alembic Chemical Works Company of Baroda to Madras and Central Provinces	"
157	Transport of duty paid foreign liquor	"
158	Possession of foreign liquor	"

Section.	Contents	Page.
	Foreign Liquor—contd	
	IMPORT, EXPORT, TRANSPORT AND POSSESSION—contd.	
	<i>Settlement of Aden</i>	
159	Rules regulating import of liquor, etc., into Aden	394
160	Standing orders regarding import of foreign liquors and spirituous preparations into Aden	395
	CHAPTER X.	
	MANUFACTURE.	
161	Manufacture of foreign liquor	396
162	Places in the Bombay Presidency where foreign liquor is at present manufactured	"
163	Reduced rate of duty leviable on medicinal and toilet preparations manufactured in the Bombay Presidency and	397
164	"	"
165	"	"
166	at breweries	"
166	Remission of duty on Indian made spirits intended for industrial purposes	"
	CHAPTER XI	
	DENATURED SPIRITS	
167	The term 'Denatured' defined	398
168	"	"
169	"	"
170	"	399
171	Denatured spirit imported from United Provinces to be exempted from examination	"
172	Denatured spirit imported from Baroda to be allowed to be passed without prior examination	"
173	Instructions to excise officers for the management, inspection and supervision of denaturing warehouses, shops, etc	"
174	Duty on locally manufactured denatured spirits abolished	400
175	Denatured spirit when imported may be removed to licensee's godown and kept under seal pending receipt of a report from the Chemical Analyst	"
	CHAPTER XII	
	SALE.	
176	Alterations made in the provisions of the Abkari Act by Act XII of 1912 regarding the sale of foreign liquor	400
177	"	"
178	"	401
179	"	"
180	"	"
	<i>Vend Licenses issued in the Town and Island of Bombay</i>	
181	Principal kinds of foreign liquor vend licenses issued in the Town and Island of Bombay	402

Section	Contents	Page
	Foreign Liquor—contd	
	SALF—contd	
182	Description of wholesale and importer's licenses	403
183	Do Retail off licenses	403
184	Do Hotel licenses	"
185	Do Refreshment Room licenses	404
186	Do Retail on licenses	"
187	Other licenses for the sale of foreign potable liquors	405
188	Description of Permanent Refreshment stall license	"
189	Description of temporary refreshment stall licenses	"
190	Licenses for coasting ferry steamers	"
	LICENSES ISSUED IN BOMBAY AS WELL AS IN THE MOFUSSIL	
191	Kinds of licenses granted in Bombay as well as in the mofussil	405
192	Description of rectified spirits license	406
193	Do Denatured spirits wholesale and Retail licenses	"
194	Do Auctioneer's license	"
195	Do Military canteen tenant system license	"
196	Do Medicated wines license	"
197	Do License for the sale of essences	407
	Last of essences containing spirit	
	LICENSES ISSUED IN THE MOFUSSIL	
198	Kinds of licenses for the sale of foreign liquor issued in the mofussil	408
199	Description of off license and fees fixed therefor	409
200	Government orders regarding the grant of Hotel and traveller's bungalow licenses	"
201	Fees fixed for Hotel licenses	"
202	Fees fixed for Refreshment Room licenses	410
203	Orders regarding the grant of Refreshment room licenses	"
204	Refreshment rooms having a joint bakery and confectionary business may be allowed to keep such rooms open for the sale of refreshments other than liquor	411
205	Travellers Bungalow licenses	"
206	Assessment of fees for Railway Refreshment rooms Dining cars and Traveller's bungalows	"
207—208	Description of Refreshment Room licenses at Railway stations	412
209	Short Term licenses	413
210	Orders regarding the grant of Dining carriage license	"
211	On ' licenses not to be allowed in the mofussil	414
212	Wholesale licenses not to be granted in the mofussil	"
213	Issue of a wholesale license to certain companies	"
214	" " " " " "	"
215	" " " " " "	415
216	" " " " " "	"
	PROVINCE OF SIND	
217	Classes of licenses issued in Sind	415
218	Description of the wholesale license	"
219	Do Retail off licenses	416
220	Do Retail on licenses	"
221	" " " " " "	"
222	" " " " " "	417
223	" " " " " "	"
224	" " " " " "	"
225	" " " " " "	"

Section.	Contents	Page.
	Province of Sind—contd	
	FOREIGN LIQUOR—contd	
226	Short Term licenses	417
227	Auctioneer's licenses	418
228	Licenses for the sale of malt liquors	"
229	Strength at which liquor may be sold	"
230	Prohibition of the sale of denatured spirits without license	"
231	Grant of licenses for the sale of denatured spirits	"
	SETTLEMENT OF ADEN	
232	Rules regulating the sale of foreign liquor in Aden	"
233	Mode of assessment of license fees adopted in Aden	419
234	Retail liquor licenses not to be granted to persons holding the office of Consul or Vice Consul for Foreign States in Aden	"
	CHAPTER XIII	
	RULES AND EXECUTIVE INSTRUCTIONS	
235	Rules for the grant of refund of permit fee on foreign liquor exported to other provinces from the Bombay and Karachi Custom Houses	420
236	Instructions for the management inspection and supervision of breweries in the Bombay Presidency	426
237	Instructions for the management inspection and supervision of denaturing warehouses shops etc	418
	CHAPTER XIV	
	Country spirit	
238	The term country spirit explained	430
239	The Excise systems under which country spirit revenue of the Presidency proper is now realized	"
240	Description of the contract supply system	"
	CHAPTER XV	
	(1) MANUFACTURE AND WHOLESALE SALE OF COUNTRY SPIRIT	
241	Distilleries where country spirit is manufactured in the Presidency proper	431
242	Materials from which spirit is manufactured	432
243	Strengths of issue from distilleries	"
244	Management and supervision of distilleries and bonded warehouses	"
	(2) WHOLESALE SUPPLY	
245	Wholesale supply of country spirit	"
246	Previous sanction of Government to importation of country spirit in fulfilment of supply contract is necessary except in urgent cases	433
247—248	Liquor to be issued to shops by measures in certain uniform quantities	"
249	Opening of distilleries and warehouses on gazetted holidays	"
250	Calculation of cost price and duty	"
251	Differential cost price on unsold stocks not to be recovered	434
252	Mode of payment of still head duty and cost price	"

Section	Contents	Page
	Country spirit—<i>contd</i>	
	CHAPTER XVI	
	(3) RETAIL VEND	
253	Disposal of shops for the retail vend of country spirit under the auction system	464
254—256	Orders for conducting sales of country spirit shops	465—466
257	Outsiders may be allowed to bid at auction sales	467
258	Method of fixing fees for shop licenses under the fixed fee system	"
259	Revised arrangement for the disposal of country spirit retail vend licenses	"
260	Supplementary orders regarding rationing of shops	469
261	Abolition of maximum prices for sale of country spirit	"
262	Principles to be adopted in fixing maximum selling prices	"
263	Disposal of retail vend licenses in Bombay	470
264	Licenses for the retail vend of country spirit <i>on the licensed premises only</i>	"
265	Sale strengths and rates of still head duty	"
266	Minimum stocks of liquor need not be fixed	"
267	Official coopers for repairing casks not necessary nor should the transport casks be of fixed capacity	471
268	Weak liquor may be fortified at distilleries and warehouses	"
269		"
270		472
271		"
272		"
273		473
274		"
	country spirit	"
	OUT STILL SYSTEM	
275	Description of out still system lately in force in the Akranj Pargana of the West Khandesh district	474
	CHAPTER XVII	
	CONTRACT SUPPLY SYSTEM	
	<i>Province of Sind</i>	
276	Manufacture of country spirit in Sind	"
277	Contract supply system	"
278	(Omitted)	"
279	Bonded warehouses in Sind	"
280	(Omitted)	"
281	Strengths of issue	475
	RETAIL VEND	
282	Disposal of the right of retail vend	"
283	Temporary licenses	"
284	(Omitted)	"
285		"
286		"
287		476
288		"
289A	<i>alcohol and opium</i> Weak liquor may be fortified at a bonded warehouse	"

[illegible]

Section.	Contents	Page
	Spirit	
	CHAPTER XX B	
308	Rules for the exportation of spirit manufactured in British India framed under the Sea Customs Act 1878	558
	CHAPTER XXI	
	Mahura flowers	
309	Districts and Talukhs where restrictions on mahura flowers are in force	561
310	Extent and object of the Mahura Flowers Act	,
311	Officers invested with powers to issue permits for transport etc., of mahura flowers	562
312—313	Stations from to or through which Mahura flowers should not be booked without a pass	
314	Period of Mahura vacation extended permanently to 15th May in certain areas	563
315	Period of Mahura vacation in Kaira district	564
316	Object of Mahura vacation	,
317	Mahura trees to be reserved in the Panch Mahals	,
	CHAPTER XXII	
	Toddy	
318	Toddy defined	
319	Kinds of trees tapped and toddy yielding season	
320	Average yield of toddy per tree	
321	Consumption of toddy	565
322		
323	Island	"
324		566
	CHAPTER XXIII	
	IMPORT EXPORT AND TRANSPORT	
325		
326	another of ing British	"
327	Maximum quantity of toddy which may be transported without a permit	567
328	Permits and special passes under sections 13 and 17 to be granted on verbal applications	"
	CHAPTER XXIV	
	MANUFACTURE	
	Tapping Licenses	
329	Changes made in the Act by Bombay Act VII of 1912 and their object	"
330	Tax on Licenses at 1 lb. D	"
331		568
332		
333		569
334	tract urat Dis	,

Section.	Contents	Page.
	Toddy—contd Hemp Drugs.	
	DUTY ON TAPPING OF TODDY TREES—contd	
362	Rates of tree tax how fixed	580
363	Rates of tree tax in force in the Presidency proper on 1st April 1924	
364	Village officers to collect tree tax if licensees cannot pay it direct into treasuries	581
	CHAPTER XXVIII	
	FARMING SYSTEM	
364 A-364 B	Toddy arrangements in Sind	581—582
365	Toddy licenses in Aden	582
	CHAPTER XXIX	
	INTOXICATING DRUGS	
	I—Hemp Drugs.	
366	" " " " " "	"
367	" " " " " "	"
368	" " " " " "	"
369	" " " " " " drugs	583
370	" " " " " " arrived	"
371	" " " " " " Hemp	"
		585
	CHAPTER XXX	
	IMPORT EXPORT TRANSPORT AND POSSESSION	
372	Import prohibited except under permit	"
373	Places from which hemp drugs may be imported	584
374	References to Government Notifications on the subject of import export transport and possession of hemp drugs	"
375	Export of hemp drugs from the Bombay Presidency proper	"
376	Refund of duty not allowed on export of hemp drugs to foreign countries	587
377	Refund of duty to Native States	"
378	Ganja and Bhang transported for use at the Government Medical Stores Bombay exempted from duty	588
379	Ganja and Bhang exported for use at the Government Medical Stores Madras, exempted from duty	"
380	No objection certificates to be dispensed with in the case of export or transport of intoxicating drugs for the use of Government Medical institutions	"
	CHAPTER XXXI	
	CULTIVATION AND MANUFACTURE	
381	Cultivation and manufacture of ganja	589
382	Arrangements made to stop the speculative character of the business of cultivation of ganja and to regulate the traffic in hemp drugs	"
383	Rules for the cultivation of hemp and the manufacture storage and wholesale vend of ganja in the Presidency proper	590
384	Licenses for the storage and wholesale sale of hemp drugs	"
385	Supervision of hemp drugs operations in Ahmednagar	"
386	Season of sowing seed and harvesting of ganja and bhang crop	591

Section.	Contents	Page.
	Hemp Drugs—contd Cocaine	
	CULTIVATION AND MANUFACTURE—contd	
387	Method of harvesting and manufacturing ganja and bhang	591
388	Storage of bhang seed at the warehouses permitted	"
389	No duty to be levied on bhang seed in Sind	592
	CHAPTER XXXII	
	SALE	
390	Kinds of licenses granted	"
391	Wholesale License	"
392	"	593
393	"	"
394	"	"
395	"	594
396	"	"
397	"	"
398	Long notices regarding auction sales need not be published in newspapers (Sind)	"
399	Hours of closing intoxicating drugs shops in Sind	"
400	Disposal of vend licenses in Native States whose hemp drugs revenue is farmed by Government	"
401	Arrangements for manufacture and sale of intoxicating drugs in <i>Iden</i>	595
402	Maximum quantity of hemp drugs which may be sold by retail to any one person without a pass	"
403	Grant of special permits for occasional sale of hemp drugs in larger quantities than those prescribed by Government	"
	CHAPTER XXXIII	
	DUTIES	
404	Rates of duty on ganja, bhang and charas	"
405	Plan of taxation of ganja and charas imported from other provinces	"
406	Rules regulating time, place and manner of payment of duty	596
	CHAPTER XXXIV	
	II—Cocaine	
407	Cocaine included within the definition of intoxicating drug	"
408	Cocaine and its allied drugs declared by Government as intoxicating drug	"
409	Import, export, transport, possession, manufacture and sale of cocaine liable to all excise restrictions	597
410	List of recognized preparations of coca and its derivatives.	"
	CHAPTER XXXV	
	IMPORT, EXPORT, TRANSPORT AND POSSESSION	
411	No preparation containing cocaine to be exempted from excise restrictions	599
412	Import of cocaine etc., by means of the Post prohibited	"
413	Certain officers of the Postal Department empowered to search for cocaine in course of transmission by post	600
414	Instructions to certain limiters to open suspected letters received from Portuguese India	601
415	Instructions of the Government of India regarding export of cocaine and its allied drugs from the United Kingdom to India	602
416	Officers authorized to issue special permits for import of cocaine from the United Kingdom	"

Section.	Contents	Page
	Cocaine—contd.	
	IMPORT, EXPORT, TRANSPORT AND POSSESSION—contd	
417	Instructions of the Government of India for the despatch to the India office of duplicate copies of import permits and as regards the period of validity of such permits	603
418	Importers of cocaine to maintain accounts	"
419	Rules regulating the export or transport by land of cocaine from or within the Bombay Presidency	"
420	Import export and transport of cocaine by Inland Post prohibited	"
421	"	"
422	"	"
423	Form of special permit for the possession of cocaine prescribed by Government	604
424	Period and maximum quantity for which special permits may be granted to registered medical practitioners for the possession of cocaine	"
425	Possession of cocaine by any person other than	"
426	"	"
	CHAPTER XXXVI	
	SALE	
427	Sale of cocaine	605
428	"	"
429	"	"
430	"	606
431	"	"
432	"	"
433	"	"
434	"	607
435	"	"
436	Maximum quantity of cocaine which may be sold by retail on any one day to a person holding a prescription	"
	CHAPTER XXXVII	
	DISPOSAL OF CONFISCATED COCAINE	
437—440	"	608—609
441	"	609
442	"	610
443	"	"
444	"	610
445	Provisions made in the revised All India Act for enhancement of punishment for cocaine offences	"

THE BOMBAY EXCISE MANUAL.

(ABKARI.)

PART I.

BOMBAY ACT No V OF 1878^[1]

*Reference to
Part II*

[Received the assent of the Governor of Bombay on the 26th July 1878, and of the Governor General on the 7th September 1878, and published in the "Bombay Government Gazette" on the 19th September 1878]

*Reference to
Part III*

An Act to consolidate and amend the Abkari Law of the Presidency of Bombay.

WHEREAS it is expedient to consolidate and amend the law relating to the import, export, transport, manufacture, sale and possession of liquor and of intoxicating drugs in the Presidency of Bombay, It is enacted as follows —

I.—PRELIMINARY

1. This Act may be cited as the Bombay Short title Abkari, Act, 1878

It extends to the whole of the Presidency Extent of Bombay,

Para 1—3

and it shall come into force in any portion of the said Presidency on the date as Government, by notification in the Bombay Government Gazette directs

2. *[Repeal of enactments]* Repealed Act XVI of 1895

3. In this Act, unless there be something repugnant in the Interpretation clause context—

[1] Bom III of 1892 (as to ml was construed as part of Bom V of 1878 III of 1892

as an article of forest produce

Reference to Part II. (I—Preliminary Sec 3; Definitions 1—7)

Reference to Part III.
Para 87.

(1) "Abkari-revenue" means revenue derived or derivable from any duty, fee, tax, fine [¹] (other than a fine imposed by a Court of law) [¹] or confiscation imposed or ordered, under the provisions of this Act, or of any other law for the time being in force relating to liquor or intoxicating drugs

Paras 9—10

(2) "Abkari-officer" means a Commissioner, Collector or any officer or other person lawfully appointed, or invested with powers under section 6

Paras 4—6

(3) "Commissioner" [] includes an officer appointed by Government to be a Commissioner for the purposes of this Act [²]

Para 9

(4) "Collector" includes [³] any person appointed under section 5 to exercise the powers and perform the duties of a Collector under this Act

(5) "Magistrate" means, in the City of Bombay, a Presidency Magistrate, and elsewhere, a Magistrate of the first or second class [⁴] or a Magistrate of the third class specially authorised in this behalf by the District Magistrate [⁴]

(6) "toddy" means juice drawn from a cocoanut, brab, date or any kind of palm tree, whether in its fermented or unfermented state.

[⁵] (7) "liquor" includes—

(a) spirits of wine, methylated spirits, spirits, wine, toddy, beer and all liquid consisting of or containing alcohol; and "spirits" means any liquor containing alcohol and obtained by distillation, whether it be denatured or not, Paras. 13—14

[¹] These words and brackets were inserted by Bom XII of 1912, s 1, cl (a)

[²] These words were substituted for the original

of 1886, Sch B

[³] The word 'includes' was substituted for the original words 'means a Collector of Land revenue or' by Bom, III of 1886, Sch B

[⁴] These words were added by Bom XII of 1912, s 1, cl (b)

[⁵] This clause was substituted for the original clause by Bom XII of 1912, s 1, cl (c)

Reference to Part II ~ (I—Preliminary Sec 3; Definitions 8—10) Reference to Part III

(b) any other intoxicating substance which Government may by notification in the *Bombay Government Gazette* declare to be liquor for the purposes of this Act

(8) "country liquor" includes all liquor produced or manufactured in India Para 238

[¹] "foreign liquor" includes all liquor imported into India by sea or land Paras. 137—141

Para. 7 provided that Government may by notification in the *Bombay Government Gazette* declare that any specified description of country liquor shall for the purposes of this Act be deemed to be foreign liquor [¹]

(9) "intoxicating drug" includes ganja, bhang, charas [²] and every preparation and admixture of the same, and every intoxicating drink or substance prepared from hemp, grain or other material not included in the term "liquor", but does not include opium or anything included within the meaning of that word as defined in the [³] Opium Act, 1878 [⁴] and Paras 366—369

1 of 1878

"hemp" means any variety of the hemp plant from which intoxicating drugs can be produced [⁴]

Para 8 [⁵] provided that Government may by notification in the *Bombay Government Gazette* declare that any other intoxicating substance together with every preparation and admixture of the same shall be deemed to be an intoxicating drug for the purposes of this Act Para 408

[⁶] (10) "to import" means to bring into the Presidency of Bombay Para 289

[¹] This portion was added by Bom XII of 1912 s 1, cl (d)

[²] The word "charas" was inserted by Bom V of 1901 s 3

[³] The word "Indian" repealed by Act XVI of 1893, first schedule, is omitted

[⁴] This addition was made by Bom V of 1901 s 3

[⁵] This proviso was added by Bom XII of 1912, s 1, cl (e)

[⁶] This clause was substituted for the original clause by Bom XII of 1912, s 1, cl. (f)

Reference to
Part II

(I—Preliminary Sec 3, Definitions 11—18)

Reference to
Part III

“to export” means to take out of the said Presidency

“to transport” means to move from one place to another place within the said Presidency

[¹] (11) “manufacture” includes every process whether natural or artificial by which any excisable article is prepared, and also every process for the rectification, flavouring, blending or colouring of liquor

(12) ‘ser’ means a weight of eighty tolas

[²] (13) ‘mhowra flower’ does not include the berry or seed of the mhowra tree

[³] (14) ‘Penatured’ means rendered unfit for human consumption in such manner as may be prescribed by Government by notification in the *Bombay Government Gazette* Para 167

[⁴] (15) “excisable article” means and includes any liquor or intoxicating drug as hereinbefore defined

[⁴] (16) in the case of foreign liquor “to bottle” means to transfer from a cask or other vessel to a bottle or other receptacle for the purpose of sale whether any process of rectification be employed or not and includes rebottling

[⁴] (17) ‘to tap’ means to prepare any part of a tree, or to use any means, for the purpose of causing juice to exude from the tree

[⁴] (18) “India” means British India together with any territories of any Native Prince or Chief under the suzerainty of His Majesty exercised through the Governor General of India or through any Governor or other officer subordinate to the Governor General of India

Manufacture
sale or pos-
sessed on by
one person
on account
of another

[⁵] 3A (I) Where any excisable article or hemp has been manufactured or sold or is possessed by any person on account of any other person, and such other person knew or had reason to

[¹] This clause was substituted for the original clause by Bom XII of 1912 s 1, cl (g)

[²] Clause (13) was added by Bom III of 1892 s 1A

[³] Clause (14) was substituted for the original clause by Bom II of 1919 s 2 and sch I, pt II

[⁴] Clauses (15) to (18) were added by Bom XII of 1912, s 1, cl. (h)

[⁵] Section 3A was inserted by Bom XII of 1912, s 2

Reference to
Part II

(II—Establishment and Control Secs 1—6)

Reference to
Part III

believe at the time of such manufacture or sale that such manufacture or sale was on his account, or knows or has reason to believe that such possession is on his account, the article shall, for the purposes of this Act, be deemed to have been manufactured or sold by, or to be in the possession of, such other person

(2) Nothing in sub section (1) shall absolve any person who manufactures sells or has possession of an excisable article or hemp on account of another person from liability to any punishment under this Act for the unlawful manufacture sale or possession of such article

II—ESTABLISHMENT AND CONTROL

4 Subject to the control and direction of the Commissioner and the orders of Government the Collectors are charged with the collection of the abkari revenue and with the carrying out of the provisions of this Act

Collectors
charged with
carrying out
Act

For the purposes of this Act, the Collector of Bombay shall be subordinate to such Commissioner as Government directs

Para. 9

5 Government may, by notification in the *Bombay Government Gazette* appoint any person other than the Collector of Land Revenue to exercise in any district or place all the powers and perform all the duties conferred and imposed by this Act on a Collector, subject to such control in addition to that of the Commissioner and of Government as Government may from time to time direct

Special
Collectors
of Abkari
revenue
may be
appointed.

Paras 10—16

6 To aid the Collectors in carrying out the provisions of this Act, the Commissioners may, subject to such orders as may from time to time be passed by Government in this behalf, appoint such subordinate officers, with such designations and assign to them respectively such powers and duties under this Act, as they deem fit

Subordinate
officers

Government, or, subject to such orders as aforesaid the Commissioners, may invest any Government officer in any department either personally or in right of his office, or any other person, with such powers, and impose upon him such duties, under this Act as they deem fit, and any such officer shall thereupon exercise the said powers and discharge the said duties in

Reference to
Part II

(II —Establishment and Control Secs 7-8
III —Import, Export and Transport Sec 9)

Reference to
Part III

addition to the powers and duties incident to his principal office

provided that powers under sections 36 and 40, clause (b), shall in no case be conferred on any officer of any department who is not superior in rank to a peon, or constable, and that any assignment of, or investment with, powers or duties made under this section may at any time be cancelled or varied by the authority which made it

Punishment
of subordi-
nate officers
for miscon-
duct

7 Subject to such orders as aforesaid, the Commissioners may at any time after inquiry recorded in writing fine, dismiss, suspend or reduce any subordinate officer appointed or any officer on whom any additional powers or duties have been conferred or imposed by them under the provisions of the last preceding section, for any breach of departmental rules or discipline, or for carelessness, unfitness, neglect of duty or other misconduct

Delegation
of powers
by Commis-
sioners to
Collectors.

8 The powers conferred on the Commissioners by the last two sections may be delegated by them, in whole or in part, to the Collectors, or to any Collector subordinate to them, and any such delegation may be at any time cancelled by the Commissioners

Import of
excisable
articles
F L paras.
17 18, 20
52 to 57,
59 61
C L para
19
H D paras
21 & 65
Cocaine
para 29

[1] III —IMPORT, EXPORT AND TRANSPORT

9 (1) No excisable article and no hemp shall be imported unless—

(a) "

(b)

may impose, have been satisfied, and
(c) the duty, if any, imposed under section 19 has been paid or a bond has been executed for the payment thereof

(2) Sub section (1) shall not apply to any article which has been imported into British India and was liable on such importation to duty under the Indian Tariff Act, 1894, or the Sea Customs Act, 1878

(3) Clauses (a) and (b) of sub section (1) shall not apply to liquor manufactured in British

[1] This chapter was substituted for the original chapter by Bom XII of 1912 s. 3

F L paras
144 145 148
C L paras

H D paras
372 374
Cocaine
paras 409
411 421

VIII of 1894
VIII of 1878

Reference to
Part II.

(III—Import, Export and Transport Sec 9.
Rulings)

Reference to
Part III

India and declared by notification under clause (8) of section 3 to be foreign liquor

Rulings.

1 For the purposes of section 9 of Bombay Act V of 1878, the importation of liquor into a port ought not to be held to have been completed

and Candy, JJ, Criminal Ruling No 17, dated 16th June 1890

2 Where the accused forwarded a large consignment of cocaine from Lucknow to Bombay through railway, and the consignment reached Bombay direct without transshipment and traversed British territory the whole way, it was held that neither the mere fact that cocaine was consigned from Lucknow to Bombay city and conveyed thereto without transshipment at the frontier of the Bombay Presidency, nor the mere fact that the journey from Lucknow to Bombay was throughout through British territory, prevented cocaine from coming within provisions of the Bombay Abkari Act, as soon as it crossed the frontier (*Emperor vs Tyabally*, 8 Bom L R 601)

3 The intention and requirement of section 9 of the Abkari Act in the case of articles liable to duty are that the duty shall be paid That intention and requirement can only be contravened when reasonable opportunity to pay the duty has been afforded and evaded The mere entry into the Bombay harbour of a ship conveying dutiable goods or mere tying up of such ship against the Dock wall is not importing goods under section 43 of the Abkari Act in contravention of the Act, that is, in contravention of the obligation to pay duty (*Emperor vs DeSylva*, 11 Bom L R 221)

1 The applicant was charged with having imported bhang into the Presidency of Bombay, inasmuch as a parcel containing bhang and bearing his name and address was received at

Reference to
Part II

(III—Import Export and Transport
Secs 10—12)

Reference to
Part III

Kalol, a railway station in a Native State It appeared that the criminal jurisdiction along the line of railway was ceded to the Government of India, but there had been no cession of territory —

Held, that no offence was committed unless the importation was into the Presidency of Bombay, that is, into territories which formed part of British India and if the land upon which the offence was alleged to have been committed had not actually been ceded, it could not form part of British India (*Emperor vs Raghunathrao*, 5 Bom L R 873)

5 The Civil Station at Wadhwan is not part of British India

A person who carries bhang from Wadhwan Civil Station to Viramgam is guilty, under section 43 (a) of the Bombay Abkari Act, 1878, of importing the intoxicating drug into the Presidency of Bombay (*Emperor vs Chumanlal Jaggiwan* 14 Bom L R 876)

N B—See also the Criminal Rulings printed below section 43

C L paras
295 296 297
308

Export and
transport of
excisable
articles

F L paras
17, 18 & 58
C L paras
19 62

Intox Drugs
paras 64 65
Toddy para
63

10 No excisable article and no hemp shall be exported or transported unless—

H D paras
374—376

(a) the duty if any, imposed under section 19, or

Cocaine
paras 419—
420

(b) if the article was previously imported, the duty, if any, imposed on its importation under the Indian Tariff Act, 1894, or the Sea Customs Act, 1878,

VIII of 1894
VIII of 1878

has been paid, or a bond has been executed for the payment thereof

Power of
Government
to prohibit
import ex
port, and
transport of
excisable
articles
Paras 22 27

11 Government may by notification in the *Bombay Government Gazette*—

(a) prohibit the import or export of any excisable article or of hemp into or from the Bombay Presidency or any part thereof,

(b) prohibit the transport of any excisable article or of hemp

Passes neces
sary for im
port export
and trans
port
Para 28

12 No excisable article and no hemp exceed ing such quantity as Government may prescribe by notification in the *Bombay Government Gazette* either generally for the whole Presidency or specially for any local area, shall be imported,

C L para
296
Toddy para
307

Reference to
Part II

(III — Import, Export and Transport Sec 13)

Reference to
Part III

exported, or transported except under a pass issued under the provisions of the next following section

provided that—

- Paras 31, 32. (i) in the case of duty paid foreign liquor other than denatured spirit such passes shall be dispensed with, unless Government shall by notification in the *Bombay Government Gazette* otherwise direct with respect to any local area, Para 235
- Paras 17 19 30. (ii) unless Government shall otherwise direct, no pass shall be required for the import transport and export of any excisable article or hemp conveyed under a pass issued by an officer duly authorized in this behalf from any place beyond the limits of the Bombay Presidency to any other place beyond the limits of the said Presidency C L paras 290—291
Toddy para 306
- Paras 10 and 15. 13 Passes for the import, export or transport of excisable articles or hemp may be issued by the Collector or by any other Abkari officer duly empowered in this behalf Grant of passes for import export and transport.

Such passes may be either general for definite periods of time and definite kinds of excisable articles or special for specified occasions and particular consignments only

Every such pass shall specify—

- (a) the name of the person authorized to import, export or transport excisable articles or hemp,
- (b) the period for which the pass is to be in force
- (c) the quantity and description of excisable articles or hemp for which it is granted, and
- (d) the places from and to which excisable articles or hemp are to be imported, exported or transported, and in the case of places more than ten miles apart, the route by which they are to be conveyed

Reference to
Part II

(IV—Cultivation and Manufacture Sec 14)

Reference to
Part III

[1] IV—CULTIVATION AND MANUFACTURE

Licenses
required for
cultivation
and manu-
facture

Paras 10 11
14, 15

- [2] 14. (1) Save as hereinafter otherwise provided
- (a) no excisable article shall be manufactured
 - (b) no hemp shall be cultivated or collected,
 - (c) no toddy producing tree shall be tapped,
 - (d) no toddy shall be drawn from any tree,
 - (e) no foreign liquor shall be bottled, and
 - (f) no person shall use, keep, or have in his possession any materials, still, utensil, implement, or apparatus whatsoever for the purpose of manufacturing any excisable article other than toddy

F L paras
161, 162, 165
C L Paras
241—244, 304
—305
Sind paras
276—281
Toddy paras
329 340, 319

except under the authority and subject to the conditions of a license granted in that behalf by the Collector

(2) No distillery or brewery shall be constructed or worked except under the authority and subject to the conditions of a license granted in that behalf by the Commissioner under section 15

Rulings

1 The words "any tree" in section 14 and "every toddy producing tree" in section 20 of the Bombay Abkari Act, V of 1878, mean all trees in the Bombay Presidency to which the Act applies from which toddy is drawn or produced and not merely those in regard to which no special rights of drawing toddy previously existed (*Ardesir Jehangir Framji Banaji vs The Secretary of State*, I L R, 6 Bom 398)

2 Three ganja plants were found growing in the accused's compound. It was not shown that he cultivated them. For this he was convicted of an offence under section 43 (h)* of the Bombay Abkari Act, 1878—

Held, that these facts disclosed no offence, as from the mere fact that three ganja plants were found growing in the accused's compound

[1] This heading was substituted for the original heading "Manufacture" by Bom V of 1901, s 2

[2] Sections 14 14A and 14B were substituted for the original sections 14 and 14A by Bom XII of 1912 s 4

Reference to
Part II(IV—Cultivation and Manufacture
Secs 14A—15)Reference to
Part III

it could not be inferred that he cultivated them. The inference which might be justifiable if a large number of plants were found did not arise from the existence of three plants alone. *King Emperor vs Imam*, 4 Bom LR 98)

A B—See also the Criminal Rulings printed below section 43

[1] 14A. No person without lawful authority shall have in his possession any quantity of any excisable article or hemp knowing the same to have been unlawfully imported, exported, transported or manufactured, or knowing that the prescribed duty has not been paid thereon.

Possession
of illicit
articles

Paras 10 15, 33 36 [1] 14B (1) No person not being a licensed manufacturer or vendor of any excisable article or hemp and no licensed vendor except as authorized by his license shall have in his possession any quantity of any excisable article or hemp in excess of such Limit as Government under section 17 may declare to be the limit of retail sale except, under a permit from the Collector.

Limit of
possession
of excisable
articles
and hemp

provided that nothing in sub section (1) shall extend to any foreign liquor, other than denatured spirit in the possession of any common carrier or warehouseman as such or purchased by any person for his *bona fide* private consumption and not for sale.

(2) Notwithstanding anything contained in sub section (1) Government may by notification in the *Bombay Government Gazette* prohibit the possession by any person or class of persons either throughout the whole Presidency or in any local area of any excisable article either absolutely or subject to such conditions as it may prescribe.

[2] 15 The Commissioner may

Paras 303

(a) establish a distillery in which spirit may be manufactured in accordance with a license granted under section 14 on such conditions as Government deem fit to impose,

—304.
Distilleries
and ware-
houses

(b) discontinue any distillery so established,

[1] Sections 14 14A and 14B were substituted for the original sections 14 and 14A by Bom XII of 1912 s 4.

[2] This section was substituted for the original section by Bom XII of 1912 s 5.

Reference to
Part II

(IV—Cultivation and Manufacture Sec 15A.
V—Sale Sec 16)

Reference to
Part III

- (c) license on such conditions as Government deem fit to impose the construction and working of a distillery or brewery,
- (d) establish or license a warehouse wherein any excisable article or hemp may be deposited and kept without payment of duty, and
- (e) discontinue any warehouse so established

Removal of
excisable
article from
distillery,
etc
Paras 40-46

[¹] 15A. No excisable article or hemp shall be removed from any distillery, brewery, warehouse or other place of storage established or licensed under this Act, unless the duty, if any, imposed under section 19, has been paid or a bond has been executed for the payment thereof

[²] V.—SALE

Sale of liquor,
hemp and
intoxicating
drugs prohibi-
ted without
license or
pass
Paras 9-10,
12, 14-16

[³] 16. (1) Except as is hereinafter otherwise provided, no [⁴] excisable article or hemp [⁴] shall be sold without a license or pass from the Collector [⁵]
[⁶] provided [⁷] that no such license shall be necessary for the sale—

- (1) by a person holding a license under this Act for the possession or cultivation of hemp and making such sale in accordance with the terms of such license, or

[⁴⁴] These words were substituted for the original words "liquor, no hemp and no intoxicating drug" by Bom XII of 1912, s 7 (1) (a)

[⁵] The first proviso repealed by Bom XII of 1912, s 7 (1) (b) is omitted

[⁶] This proviso was substituted for the original proviso by Bom V of 1901, s 8

The original proviso was as follows —

* Provided, further, that no such license shall be necessary for the sale by a cultivator or owner of

Reference to
Part II.

(V.—Sale. Sec 17)

Reference to
Part III

- (2) by a cultivator or owner of any plant other than hemp from which any intoxicating drug is produced, of those portions of the plant from which

of intoxicating drugs, or to a person duly licensed under this Act to manufacture or to export intoxicating drugs, [1] and

- (3) of any foreign liquor legally procured by any person for his private use and sold by him or on his behalf or on behalf of his representatives in interest upon his quitting a station or after his decease

[2] (2) On such conditions as the Commissioner may determine, a license for sale under the excise law for the time being in force in other parts of British India may be deemed to be a license granted in that behalf under this Act

Para 37

[3] 17. (1) Government may, by notification in the *Bombay Government Gazette* determine a limit of quantity within which and beyond which the sale of any excisable article or hemp shall be deemed to be sale by retail and wholesale respectively, such limit may be fixed with respect to the whole Presidency of Bombay or to any local area, and with respect to purchasers generally or to any specified class of purchasers and with respect to any specified occasion or generally,

Wholesale
and retail

(2) When any such limit of quantity has been prescribed for the retail sale of any excisable article or hemp no quantity in excess of such limit shall be sold by retail to any one person at one time or to any one person in the aggregate on any one day

C L paras
208—299Tolly para
328H D paras
402—403Cocaine
paras 423—426Para 10 and
15

provided that the Collector or any Abkari officer duly empowered in this behalf may, subject to any rules that may be made under

[1] The word 'and' and clause (3) were added by Bom XII of 1912, s. 7 (1) (d)

[2] This sub section was added by Bom. XII of 1912, s. 7 (2).

[3] Section 17 was substituted for the original section by Bom XII of 1912, s. 8.

Reference to
Part II

(V—Sale Secs 17A—18B)

Reference to
Part III

Para 80

section 35A, give special orders for the occasional sale by retail of any excisable article or hemp in quantities exceeding such limits

Paras 298
299Prohibition
of sale to
children

[1] 17A No licensed vendor and no person in the employ of such licensed vendor or acting with the express or implied permission of such licensed vendor on his behalf, shall sell or deliver any excisable article to any person apparently under the age of fourteen years whether for consumption by such person or by any other person and whether for consumption on or off the premises of such licensed vendor

Sale of
toddy

18 No owner of any toddy producing tree,

Paras 341
352

shall sell the same, except—

(a) under a license granted under section 16, or

(b) to a person licensed to manufacture or sell liquor under this Act

Power of
Government
to suspend
provisions
relating to
toddy

[3] 18A [4] Government may from time to time, by notification in the *Bombay Government Gazette* suspend [5] any or [5] all the provisions relating to toddy contained in this Act with respect to any local area and thereupon toddy may, during the period for which such notification continues in force, be drawn and sold without license or pass in such local area notwithstanding anything in this Act

[6] V A —SPECIAL PROVISIONS AS TO MHOWRA FLOWERS

Para 38 39
Special
provisions
as to mhowra
flowers

[6] 18B [7] (1) Sale as is provided in sub section (3), no person shall export from or import

Paras 309
317

[1] Section 17A was inserted by Bom XII of 1912 s 8A

[2] This phrase was substituted for the original phrase clause (b) of section 12 by Bom XII of 1912 s 9 (1)

[3] The second paragraph of section 18 has been numbered section 18A as provided by Bom XII of 1912 s 9 (2)

[4] The words provided that repealed by Bom XII of 1912 s 9 (2) have been omitted

[5] These words were inserted by Bom XII of 1912 s 9 (2)

[6] This heading and section were inserted by Bom XII of 1912 s 2

[7] Section 18A has been numbered section 18B as provided by Bom XII of 1912 s 9 (2)

Reference to
Part II

(V-A—Special Provisions as to Mhowra flowers
Sec 18B)

Reference to
Part III

into any prescribed area or collect, transport, sell or have in his possession within any such area any quantity of mhowra flowers exceeding the prescribed limit in weight, except under the authority and subject to the terms and conditions of a license, permit or pass granted by the Collector or other officer duly empowered in this behalf

(2) In this section "prescribed area" means such area, comprising either the whole or some portion of the districts of [¹] Broach, [²] Kaira, Nasik (except the taluka of Peint), [¹] Thana and Kolaba [³] and of the talukas of Pardi, Bulsar and Chikhli of the district of Surat [³] as the Governor in Council from time to time notifies in this behalf, and "prescribed limit" means four sers or such greater quantity as the Governor in Council from time to time notifies in this behalf

(3) Provided that during the period of two months from the 16th February to the 15th April in each year or such longer period embracing the said two months as the Governor in Council from time to time by notification in the *Bombay Government Gazette* directs, no license, permit or pass shall be necessary for the collection transport, sale or possession anywhere within the limits of the talukas of Kalvan, Bhiwadi, Karjat, Murbad, Shahapur and Vada or within any other portion of a prescribed area which the Governor in Council thinks fit in a notification as aforesaid to specify, of any quantity of mhowra flowers which are the produce of that year and of the said talukas or of any or of either of them or other portion of a prescribed area, if any, so specified

[⁴] Provided further that during the period of five months from the 16th February to the 15th July in each year or such longer period embracing the said five months as the Governor in Council from time to time by notification in the *Bombay*

[¹] These words were inserted by Bom. III of 1905,
s. 1 (a)

[²] The word "Kaira" was inserted by Bom. III of 1917,
s. 2 (a)

[³] These words were inserted by Bom. III of 1905
s. 1 (b)

[⁴] This proviso was added by Bom. III of 1917
s. 2 (b).

Reference to
Part II

(VI—Duties Sec 19)

Reference to
Part III

Government Gazette directs, no license, permit or pass shall be necessary for the collection, transport, sale or possession, anywhere within the limits of the district of Kaira, of any quantity of mhowra flowers which are the produce of that year

VI—DUTIES

Duties on
import
export,
transport and
manufacture article

Paras 40—46.

[¹] 19 A duty at such rate or rates as Govern- F L paras
ment shall direct may be imposed, either generally 149, 150, 151
or for any specified local area, on any excisable

- (a) imported in accordance with the provi-
sions of sub section (1) of section 9, or
(b) exported or transported in accordance F L para
with the provisions of section 10, or 156
(c) manufactured under a license granted F L paras
in accordance with the provisions of 150 163, 164
section 14 or section 15 166
C L paras
300—303

provided that

- (i) duty shall not be so imposed on any
article which has been imported into
British India and was liable on such
importation to duty under the Indian
Tariff Act, 1894, or the Sea Customs VIII of 1894
Act, 1878, VIII of 1878
(ii) the duty on denatured spirits or beer Para 174
manufactured in India shall, unless
Government [²] otherwise directs, be
equal to the duty to which denatured
spirits or beer respectively imported
into British India by sea are or is liable
under the Indian Tariff Act, 1894, VIII of 1894
or any other law for the time being in
force relating to the duties of customs
on goods imported into British India

Explanation—Duty may be imposed under this
section at different rates according to the places
to which any excisable article is to be removed
for consumption, or according to the varving
strengths and quality of such article

[¹] Sections 19 and 19A were substituted for the original
section 19 by Lom XII of 1912, s 10

[²] The words ' with the previous sanction of the
Government of India ' repealed by Act XXXVIII of 1920,
s 2 Sch. I, Part IV, are omitted

Reference to
Part II

(VI—Duties Sec 19A)

Reference to
Part III.

[¹] 19A. Subject to any rules to regulate the time, place and manner of payment made by the Commissioner in this behalf, the duty referred to in the foregoing section may be levied in one or more of the following ways —

- (a) in the case of excisable articles imported in accordance with the provisions of sub section (I) of section 9, F L paras 152—153
- (i) by payment either in the province of import or in the province or territory of export, or
- (ii) by payment upon issue for sale from a warehouse established or licensed under section 15,
- (b) in the case of excisable articles exported in accordance with the provisions of section 10, by payment either in the province of export or in the province or territory of import,
- (c) in the case of excisable articles transported in accordance with the provisions of section 10—
- (i) by payment in the district from which they are transported
- (ii) by payment upon issue for sale from a warehouse established or licensed under section 15,
- (d) in the case of spirit or beer manufactured in any distillery established or any distillery or brewery licensed under section 15—
- (i) by a rate charged upon the quantity produced in or issued from the distillery or brewery, as the case may be, or issued from a warehouse established or licensed under section 15, or
- (ii) by a rate charged in accordance with such scale of equivalents, calculated on the quantity of materials used or by the degree of

[¹] Sections 19 and 19A were substituted for the original section 19 by Bom XII of 1912, s. 10

*Reference to
Part II*

(VI—Duties Sec 20)

*Reference to
Part III*

attenuation of the wash or wort as the case may be, as Government may prescribe,

- (e) in the case of intoxicating drugs manufactured in accordance with the provisions of section 14 by payment upon the quantity produced or manufactured in accordance with the provisions of section 14 or issued from a warehouse established or licensed under section 15

provided that where payment is made upon issue for sale from a warehouse established or licensed under section 15 such payment shall be at the rate of the duty in force at the date of issue from the warehouse

provided further that where one and the same person is permitted—

- (i) to manufacture or import and to sell, or
(ii) to manufacture and export country liquor or any intoxicating drug,

such duty may be levied in consideration of the joint privileges granted as the Collector, acting under the general or special orders of Government, deems fit

*Duty on
tapping of
toddy trees*

20 For every toddy producing tree from which toddy is drawn there shall, if Government so direct, be levied for any period during which such tree is tapped^[1] or licensed to be tapped^[1] such duty as Government from time to time directs, Para 329

and every license for drawing toddy granted under section 14 shall specify, in addition to any other particulars prescribed by Government under section 30,—

- (a) the number, description and situation of the trees to be tapped,
(b) the amount of duty to be levied in respect of each tree included in the license,
(c) the instalments, if any, in which and the periods at which the said duty shall be leviable

^[1] These words were inserted by Bom XII of 1912.
• 11

Reference to
Part II

(VI—Duties Secs 21—29)

Reference to
Part III

21. The said duty shall be leviable primarily from the person holding the license to draw toddy, and in default by him, or if the trees are tapped without license, from the owner of the trees

Paras 360—364

Duty by whom payable

22. When any duty is recovered under the

Owner entitled to

provisions of the law for the time being in force relating to the recovery by superior land holders of their dues from their tenants

Duty paid by him

23 It shall be lawful for the Government within any local area to which they shall deem fit to apply the provisions of this section, instead of directing the levy of a duty under section 20 on each tree from which toddy is drawn to farm the right of drawing toddy from all toddy producing trees within such area for such period and on payment of such duty either in the lump or in periodical instalments and on such conditions as they shall deem fit to impose

Paras 364 A and 365 B

Farming of right of drawing toddy within local area.

Within any such area no person shall draw toddy from any toddy producing tree, except with the written permission of the person to whom the said right is farmed

[¹] 24 [Repealed]

25 The privilege of drawing toddy from trees the right to which vests in Government may be disposed of annually by auction or otherwise on such terms as the Collector, acting under the general orders of Government, deems fit

Paras 363—359

Privilege of drawing toddy from Government trees

[²] 26, 27, 27A to 27E and 28 [Repealed]

29. When any amount is due to [³]any farmer of the right of drawing toddy from any person who has drawn toddy from any toddy producing tree, such farmer may apply to the Collector to recover such amount on his behalf, and the Collector may, in his discretion, recover such amount as if it were an arrear of land revenue, and shall pay any amount so recovered to the applicant,

Farmer may apply to Collector to recover amounts due to him

[1] Section 24 repealed by Bom. XII of 1912, s. 12 is omitted

[2] Sections 26 27 27A to 27E and section 28 repealed by Bom. XII of 1912 s. 12, are omitted.

[3] The words repealed by Bom. XII of 1912 s. 13 are omitted.

Reference to
Part II

(VII—*Licenses, etc Secs 30—31*)

Reference to
Part III

Provided that the execution of any process issued by the Collector for the recovery of such amount shall be stayed if the person from whom it is sought to recover the same institutes a suit in the Civil Court to try the demand of the farmer, and furnishes security to the satisfaction of the Collector for the payment of the amount which the Court may adjudge to be due from him to such farmer

Provided also that nothing contained in this section or done thereunder shall affect the right of any such farmer to recover by suit in the Civil Court or otherwise any amount due to him from any such person as aforesaid

VII—LICENSES, ETC

Form and
conditions,
of licenses,
etc.

Paras 47—51

[¹] 30. Every license, permit or pass granted under this Act shall be granted on payment of such fees, if any, and subject to such restrictions, and on such conditions, and shall be in such form and contain such particulars, and may, in case any fee or duty payable by the holder be not duly paid, impose liability for interest thereon at such rate, as Government in the case of licenses and the Commissioner in the case of permits and passes may direct in rules or orders made either generally or in any particular instance in this behalf, such rules or orders being not inconsistent with this Act

F L para*
181 234
C. I paras
109, 245 275
Toddy paras.
330-352
H D paras
390 401
Cocaine paras
427 433,
422 423
General paras
111 116

Counterpart
agreement to
be executed
and security
to be given
by licensees.

31. Every person taking out a license for the manufacture or sale of any [²]excisable article or hemp[²] under this Act shall execute a counterpart agreement in conformity with the tenor of his license, and shall give such security for the performance of his agreement as the Collector may require

Paras 121 125,
126 134

[³] And every person taking out a license to cultivate hemp under this Act shall, if called upon by the Collector so to do, give such security

[¹] Section 30 was substituted for the original section by Bom XII of 1912, s 14

[²] These words were substituted for the original words "liquor or intoxicating drug" by Bom XII of 1912 s 15

[³] This addition was made to section 31 by Bom V of 1901, s 11

Reference to
Part II

(VII—Licenses, etc Sec 32)

Reference to
Part III

for the observance of the conditions of such license as the Collector may require

[1] 32. (1) Subject to such restrictions as ^{Paras 117 118} Government may prescribe, the authority ^{Cancellation of license, permit or pass} granting any license, permit or pass under this Act may cancel or suspend it—

(a) if any duty or fee payable by the holder thereof be not duly paid, or

(b) in the event of any breach by the holder of such license, permit or pass or by his servant or by any one acting with his express or implied permission on his behalf, of any of the terms or conditions of such license, permit or pass, or of any license, permit or pass previously held by such holder, or

(c) if the holder thereof, or any person in the employ of such holder or any person acting with his express or implied permission on his behalf is convicted of any offence under this Act or any law for the time being in force relating to abkari revenues, or if the holder of the license, permit or pass is convicted of any cognizable and non bailable offence, or of any offence under the Indian Merchandise Marks Act, 1889, or of any offence punishable under sections 482 to 489 (both inclusive) of the Indian Penal Code, 1860, or of any offence punishable under No 8 of the schedule to section 167 of the Sea Customs Act, 1878

IV of 1889

XIV of 1860

VIII of 1878

(2) When a license, permit or pass held by any person is cancelled under clause (a) or clause (b) of sub section (1), the authority aforesaid may cancel any other license, permit or pass granted to such person under this Act or under any other law for the time being in force relating to abkari revenue or under the Opium Act, 1878

I of 1878.

(3) The holder shall be entitled to no compensation for the cancellation or suspension of his

[1] Sections 32, 32A and 32B were substituted for the original section 32 by Bom XII of 1912 s 16

Reference to
Part II

(VII—*Licenses, etc. Sec 32A-B*)

Reference to
Part III.

license, permit or pass under this section, nor to refund of any fee paid or deposit made in respect thereof.

Cancellation
for other
reasons

[¹] 32A. (1) Whenever the authority granting a license considers that it should be cancelled for any cause other than those specified in section 32, he may cancel the license either—

(a) on the expiration of not less than 15 days' notice in writing of his intention to do so, or

(b) forthwith without notice

(2) When a license is cancelled under sub section (1) the authority cancelling the license shall pay to the licensee a sum equal to the amount of the fees payable in respect thereof for fifteen days and such further sum in compensation as the Commissioner may direct

(3) When a license is cancelled under this section, any fee paid in advance or deposit made by the licensee in respect thereof shall be refunded to him, less the amount, if any, due to Government

Attachment
of license

[¹] 32B. Notwithstanding anything contained in section 32 when a license is liable under that section to cancellation owing to default in the payment of any duty or fee payable by the holder thereof the authority granting the license may

the amount falling due on such license during the remaining period of such license, the difference shall be recovered from the licensee as if it were a duty or fee leviable under any one of the foregoing provisions of this Act, and in the event of the said profits exceeding the amount so due under the license, the licensee shall not be entitled to receive any of the said profits

[¹] Sections 32, 32A and 32B were substituted for the original section 32 by Dom XII of 1912, s 16

Reference to
Part II

(VIII—General Provisions Secs 33 34

Reference to
Part III.

IX—Powers of Abkari officers Sec 35)

VIII—GENERAL PROVISIONS.

33. Every person who manufactures or sells ^{Certain} ^{licensees} ^{required to} ^{keep mea-}
 [1] any excisable article[1] under a license granted sures, etc.
 under this Act shall be bound—

(a) to supply himself with such measures
 [2] and weights[2] and with such instru-
 ments for testing the strength or
 quality of liquor as the Collector
 prescribes, and to keep the same in
 good condit on, and

Paras. 9 and
15

(b) on the requisition of any Abkari officer
 duly empowered in this behalf at any
 time to measure [3] weigh, or test any
 excisable article[3] in his possession
 in such manner as the said Abkari
 officer may require

34. All duties, taxes, fines and fees leviable ^{Recovery of}
 under any of the foregoing provisions of this Act or of any license, permit or pass issued under ^{duties etc}
 it, and all amounts due from any farmer under
 this Act, may be recovered from [4] any person
 liable[4] to pay the same, or from his surety
 (if any) as if they were arrears of land revenue

IX—POWERS OF ABKARI OFFICERS

[5] 35. (1) Government may make rules for ^{Power of}
 the purpose of carrying out the provisions of ^{Government}
 this Act or any other law for the time being in ^{to frame}
 force relating to Abkari revenue ^{rules.}

(2) In particular and without prejudice to the
 generality of the foregoing provision, Government
 may make rules—

(a) regulating the delegation of any powers
 by the Commissioner or by Collectors,

[11] These words were substituted for the original
 word 'liquor' by Bom XII of 1912 s. 17, cl. (a)

[12] These words were inserted by Bom. XII of 1912,
 s. 17, cl. (b)

[13] These words were substituted for the original
 words 'out or test the strength or quality of any liquor'
 by Bom XII of 1912 s. 17, cl. (c).

[14] These words were substituted for the original
 words 'the person primarily liable' by Bom XII of 1912,
 s. 18.

[15] Sections 35 and 35A were substituted for the original
 section 35 by Bom. XII of 1912, s. 19

Reference to
Part II
Paras. 10—16

F. L. paras
52—59 & 61
C. L. para
62
Toddy para
63
Intox. Drugs
paras 64—65

- (IX—Powers of Abkari officers Sec 35A) Reference to
Part III
- (b) prescribing the powers and duties of officers of the Abkari Department,
 - (c) regulating the import, export or transport of any excisable article or hemp, Paras 142—160, 289—297, 372—380,
 - (d) regulating the periods and localities for which licenses for the wholesale or retail vend of any excisable article or hemp may be granted, 411—426. Paras 99—103 105—108
 - (e) providing for the consulting of public opinion and prescribing the procedure to be followed and the matters to be ascertained before any license for such vend is granted for any locality, Sind para 104 Paras 88—96 Sind paras 97—98
 - (f) prohibiting the employment by the license holder of any person or class of persons to assist him in his business in any capacity whatsoever,
 - (g) prescribing the persons or classes of persons to whom any excisable article may or may not be sold,
 - (h) for the prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises and the meeting or remaining of persons of bad character on such premises,
 - (i)

Para 66

Para 67

Para 68

and of compensation to persons charged with offences punishable under this Act and acquitted

(3) The power to make rules under this section shall be subject to the condition of previous publication

Provided that any such rules may be made without previous publication if Government consider that they should be brought into force at once

Power of
Commissioner
to frame
rules
Paras 70—71
75

[1] 35A. The Commissioner may make rules—

- (a) regulating the manufacture, supply or storage of any excisable article or hemp including—

- (i) the erection, inspection supervision, management and control of any

F. L. paras
236—237
C. L. paras
304—305

[1] Sections 35 and 35A were substituted for the original section 35 by Bom. XII of 1912, s. 19

Reference to
Part II

(IX—Powers of Abkari officers Sec 35A)

Reference to
Part III

Paras 76 77

place for the manufacture, supply or storage of such article or hemp, and the fittings, implements and apparatus to be maintained therein,
(ii) the cultivation of hemp and the collection of the spontaneous growth of such plant and the preparation of any intoxicating drug from such growth,

Paras 72 73

(iii) the tapping of toddy producing trees and the drawing of toddy from such trees,

Paras 76 77

(iv) the bottling of foreign liquor,

(b) regulating the deposit of any excisable article or hemp in a warehouse and the removal of such article from any such warehouse or from any distillery or brewery

Para 78

(c) prescribing in the case of any excisable article the way in which the duty on such article shall be levied,

(d) prescribing the scale of fees or the manner of fixing the fees payable in respect of any privilege, license permit or pass or of the storing of any excisable article or hemp

Paras 44 and 79

(e) regulating the time, place and manner of payment of any duty or fee,

(f) prescribing the restrictions under and the conditions on which any license permit or pass may be granted, including—

(i) the prohibition of the admixture with any excisable article of any substance deemed to be noxious or objectionable,

(ii) the fixing of the strength, price or quantity in excess of or below which any excisable article shall not be sold or supplied, and the quantity in excess of which denatured spirit shall not be possessed, and the prescription of a standard of quality for any excisable article,

(iii) the prohibition of sale except for cash,

Reference to
Part II

(IX -- Powers of Abkari officers Secs 38 38A)

Reference to
Part III

liable to confiscation under this or any other law for the time being in force relating to abkari revenue,

(b) detain and search any person whom he

or other thing in his possession, arrest him

Searches
how made

38 All searches under the two last preceding sections shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898 [2]

V of 1893

Ruling

[An Abkari Officer suspecting the possession by the accused of liquor without a license searched the cart in which the accused was travelling and found a bottle of liquor. The trying Magistrate found that the search was not made in the presence of two or more persons or any list prepared of the things found as required by section 103, Criminal Procedure Code extended to Abkari cases by section 38 of the Bombay Act V of 1878 and considering that under section 91 of the Indian Evidence Act, 1872, oral evidence was inadmissible to prove the search and the finding of liquor, acquitted the accused. *Held*, on appeal by the Government of Bombay, that a cart is not such a "place" as is contemplated in section 103 of the Criminal Procedure Code, and that, therefore, the provisions of that section cannot be applied to the search of a cart. *Makan Khoshal and others*, Nanabhai and Wedderburn, JJ, Criminal Rulings, 18th June 1885.]

Arrest with
out warrant

[3] 38A Any Commissioner or Collector or Abkari officer duly empowered in this behalf may arrest without an order from a Magistrate and without warrant any person who obstructs him in the execution of his duty under this Act or who has escaped or attempts to escape from custody in which he has been or is lawfully detained under this Act

Paras 14, 15

[1] These words were substituted for the original words by Bom XII of 1912 s 21

[2] The reference to Act X of 1872 is altered in accordance with Act V of 1898 s 3

[3] Sections 38A, 38B, 38C and 38D were inserted by Bom XII 1912 s 22

Reference to
Part II

(IX — Powers of Abkari officers Sec 35A)

Reference to
Part III

Paras 76 77

- place for the manufacture, supply or storage of such article or hemp, and the fittings, implements and apparatus to be maintained therein,
- (ii) the cultivation of hemp and the collection of the spontaneous growth of such plant and the preparation of any intoxicating drug from such growth,
 - (iii) the tapping of toddy producing trees and the drawing of toddy from such trees,
 - (iv) the bottling of foreign liquor

Paras 72 73

Paras 76 77

- (b) regulating the deposit of any excisable article or hemp in a warehouse and the removal of such article from any such warehouse or from any distillery or brewery

- (c) prescribing in the case of any excisable article the way in which the duty on such article shall be levied

Para 78

- (d) prescribing the scale of fees or the manner of fixing the fees payable in respect of any privilege, license permit or pass or of the storing of any excisable article or hemp

Paras 44 and
79

- (e) regulating the time, place and manner of payment of any duty or fee,
- (f) prescribing the restrictions under and the conditions on which any license permit or pass may be granted, including—
 - (i) the prohibition of the admixture with any excisable article of any substance deemed to be noxious or objectionable,
 - (ii) the fixing of the strength, price or quantity in excess of or below which any excisable article shall not be sold or supplied and the quantity in excess of which denatured spirit shall not be possessed, and the prescription of a standard of quality for any excisable article,
 - (iii) the prohibition of sale except for cash,

Reference to
Part II

(IX — Powers of Abkari officers Secs 38 38A)

Reference to
Part III

liable to confiscation under this or any other law for the time being in force relating to abkari revenue,

(b) detain and search any person whom he has reason to believe to be guilty of any offence against this or any other such law and, if such person has any [1]excisable article, hemp[1] or other thing in his possession, arrest him

Searches
how made

32 Any person who may be seen and he is liable to be exposed at such premises,

(ii) the prescription of the accounts to be maintained and the returns to be submitted by license holders,

(iii) the regulation or prohibition of the transfer of licenses,

Paras 59
and 61

(g) (i) declaring the process by which spirits shall be denatured in the areas to which this Act extends, 163 170

(ii) for causing such spirits to be denatured through the agency or under the supervision of Government officers,

Para 60

(iii) for ascertaining whether such spirits have been denatured, Para 169

Para 81

(h) providing for the destruction or other disposal of any excisable article deemed to be unfit for use,

Para 82

(i) regulating the disposal of confiscated articles,

Para 80

(j) prescribing the occasions on which special orders may be granted under section 17 for the sale by retail of larger quantities of country liquor or intoxicating drugs than are prescribed in any notification issued under the said section, and the conditions on which such sales may be made,

(k) prescribing the amount of security to be deposited by the holder of any license, permit or pass for the performance of the conditions for the same

Powers exercisable by Abkari officers on information that liquor etc is unlawfully manufactured etc

36 Any Commissioner or Collector, or other Abkari officer duly empowered in this behalf, may—

(a) enter and inspect at any time by day or by night [1]any land on which toddy producing trees are growing, whether such trees are licensed for tapping or not, and [1] any

[1] These words were inserted by Bom XII of 1912, s. 2 of it

Reference to
Part II
Disposal of
person
arrested

(IX — Powers of Abkari officers Secs 38B 39)

Reference to
Part III

[1] 38B Subject to the provisions as to bail hereinafter contained every person arrested under section 38A shall without unnecessary delay be taken or sent by the person arresting him before a Magistrate having jurisdiction in the case or before the officer in charge of a police station

V of 1898

[1] 38C. The provisions of section 61 of the Procedure Code of Criminal Procedure, 1898, [2] shall apply

~~(or) enter, at any time by any person by Abkari~~

any building, vessel [3] vehicle or enclosed place in which he has reason to believe that [4] any excisable article or hemp [4] liable to confiscation under this Act is manufactured, kept or concealed or that toddy is drawn, or that any still, utensil, implement or apparatus is used, kept or concealed for the purpose of manufacturing [4] any excisable article [4] contrary to the provisions of this Act, and

(c) in case of resistance, break open any door and remove any other obstacle to his entry into any such shop, premises building vessel, [3] vehicle or other place, and

(d) seize [4] any excisable article or hemp [4] and any material used in the manufacture thereof, and any still utensil implement or apparatus, and any other thing which he has reason to believe to be liable to confiscation under this Act, or under any other law for the time being in force relating to abkari revenue, and

(e) detain and search and, if he think proper, arrest any person whom he has reason to believe to be guilty of any offence under this or any other law for the time being in force relating to abkari revenue

37 Any Commissioner or Collector or other Abkari-officer duly empowered in this behalf, may—

(a) seize in any open place or in transit, any [5] excisable article, hemp [5] or any other thing which he has reason to believe to be

Power to
seize liquor
etc in open
places and
to detain,
search and
arrest

[1] The word 'warehouse' was inserted by Bom V of 1901, s 13

[2 2] These words were substituted for the original words by Bom XII of 1912 s 20 cl (a)

[3] The word 'vehicle' was inserted by Bom XII of 1912, s 20 cl (c)

[4 4] These words were substituted for the original words by Bom XII of 1912, s 20, cl (d)

[5-5] These words were substituted for the original words by Bom XII of 1912 s 21

Reference to
Part II

(IX — Powers of Abkari officers Secs 38 38A)

Reference to
Part III

liable to confiscation under this or any other law for the time being in force relating to abkari revenue,

(b) detain and search any person whom he

or other thing in his possession, arrest him

Searches
how made

38 — All searches under the two last preceding sections shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898 [2]

V of 1898

Ruling

[An Abkari Officer suspecting the possession by the accused of liquor without a license searched the cart in which the accused was travelling and found a bottle of liquor. The trying Magistrate found that the search was not made in the presence of two or more persons or any list prepared of the things found as required by section 103 Criminal Procedure Code extended to Abkari cases by section 38 of the Bombay Act V of 1878 and considering that under section 91 of the Indian Evidence Act, 1872, oral evidence was inadmissible to prove the search and the finding of liquor, acquitted the accused. Held, on appeal by the Government of Bombay, that a cart is not such a "place" as is contemplated in section 103 of the Criminal Procedure Code, and that, therefore the provisions of that section cannot be applied to the search of a cart. *Makan Khoshal and others*, Nanabhai and Wedderburn, JJ, Criminal Rulings 18th June 1885.]

Arrest with
out warrant

[3] 38A Any Commissioner or Collector or Abkari officer duly empowered in this behalf may arrest without an order from a Magistrate and without warrant any person who obstructs him in the execution of his duty under this Act or who has escaped or attempts to escape from custody in which he has been or is lawfully detained under this Act

Paras 9 10
14 15

[1] These words were substituted for the original words by Bom. XII of 1917 s. 21

[2] The reference to Act V of 1872 is altered in accordance with Act V of 1898 s. 3

[3] Sections 38A, 38B, 38C and 38D were inserted by Bom. XII 1917 s. 22

Reference to Part II	(IX—Powers of Abkari officers Secs 38B 39)	Reference to Part III
Disposal of person arrested	[1] 38B. Subject to the provisions as to bail hereinafter contained every person arrested under section 38A shall without unnecessary delay be taken or sent by the person arresting him before a Magistrate having jurisdiction in the case or before the officer in charge of a police station	
V of 1898	[1] 38C. The provisions of section 61 of the Code of Criminal Procedure, 1898, [2] shall apply to all arrests made without warrant by Abkari officers	Procedure
Paras 9, 10 14 and 15	[1] 38D. (1) When any person who in the presence of any officer of the Abkari Department of such rank as Government may prescribe has committed or has been accused of committing an offence under this Act refuses, on demand of such officer, to give his name and residence or gives a name and residence which such officer has reason to believe to be false, he may be arrested by such officer in order that his name or residence may be ascertained	Refusal to give name and residence
	(2) When the true name and residence of such person have been ascertained, he shall be released on his executing a bond, with or without sureties, to appear before a Magistrate if so required	
	Provided that, if such person is not resident in British India, the bond shall be secured by a surety or sureties resident in British India	
	(3) Should the true name and residence of such person not be ascertained within twenty four hours from the time of arrest or should he fail to execute the bond or, if so required, to furnish sufficient sureties, he shall forthwith be forwarded	
	jurisdiction	
	;	
	departments of Police, Forest, Customs, Salt and Revenue and of the Bombay, Karachi and Aden Port Trusts, shall be bound—	village servants officers of the Officers bound to assist
	(a) to give immediate information to an Abkari officer of the commission of any offence, and of the intention or preparation to commit any offence, under this Act which may come to their knowledge,	

[1] Sections 38A, 38B, 38C and 38D were inserted by Bom XII of 1912, s 22

[2] The reference to Act X of 1872 is altered in accordance with Act V of 1898 s 3

[3] Sections 39 and 39A were substituted for the original section 39 by Bom XII of 1912, s 23

Reference to
Part II

(IX—Powers of Abkari-officers Secs 39A-40)

Reference to
Part III

(b) to take all reasonable measures in their power to prevent the commission of any such offence which they may know or have reason to believe is about to be committed,

(c) to assist any Abkari officer in carrying out the provisions of this Act

Duty of land
holders and
others to give
information

[1] 39A. Every owner or occupier of land and the agent of any such owner or occupier of land on which there shall be any manufacture of any excisable article not licensed under this Act, or the unlawful cultivation or collection of any plant from which an intoxicating drug can be produced, shall in the absence of reasonable excuse be bound to give notice of the same to a Magistrate or to an officer of the departments of Abkari, Police or Revenue immediately the same shall have come to his knowledge

Issue of
warrants

40. Any Commissioner, or Collector, or other Abkari officer duly empowered in this behalf, or a Magistrate, may issue a warrant—

Paras 9 10
14 and 15

(a) for the arrest of any person whom he has reason to believe to have committed an offence against this or any other law relating to abkari revenue for the time being in force, or

(b) for the search whether by day or by night, of any building, vessel or place in which he has reason to believe that any [2]excisable article or hemp[2] is manufactured or sold, or that any toddy is drawn contrary to the provisions of this Act, or that any [2]excisable article or hemp[2] or other thing liable to confiscation under this or any other law for the time being in force relating to abkari revenue is kept or concealed

All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure, 1893,[3] by a Police officer or by an Abkari officer duly empowered in this behalf, or, if the officer issuing the warrant deems fit, by any other person

V of 1893.

[1] The reference to Act X of 1872 is altered in accordance with Act V of 1893. 3

- Reference to Part II* (IX—Powers of Abkari officers Secs 41A—1B) *Reference to Part III*
- [1] 41 (1) Every Abkari officer not below ^{Certain} such rank as Government may prescribe shall ^{Abkari} within the area for which he is appointed ^{officers to} have power to investigate all offences punishable ^{have powers} under this Act <sup>of investiga-
tion</sup>
- Para 9 10, 14 and 15*
- (2) Every such officer shall in the conduct of such investigation exercise the powers conferred by the Code of Criminal Procedure, 1898, upon an officer in charge of a police station for the investigation of a cognizable offence
- V of 1898* provided that—
- (i) if such officer is of opinion that there is not sufficient evidence or reasonable ground of suspicion to justify the forwarding of an accused to a Magistrate, or that the person arrested may be discharged with a warning, such officer shall release him on his executing a bond, with or without sureties, to appear, if and when so required, before a Magistrate empowered to take cognizance of the offence, and shall make a full report of the case to his official superior and be guided by the order which he shall receive on such report,
- (ii) the powers of an officer empowered under this section shall be subject to such further modifications or restrictions as Government may prescribe
- [1] 41A Every person arrested and thing ^{Procedure} seized under section 36 37 or 40 shall, unless the ^{on arrest} arrest or seizure has been made by an Abkari officer exercising powers under section 41, be forwarded without delay to the nearest Abkari officer exercising such powers, or if there be no such officer within a reasonable distance, to the officer in charge of the nearest police station
- V of 1898* [1] 41B (1) Any Abkari officer empowered ^{Bail} to investigate an offence punishable under this Act shall have power to grant bail in accordance with the provisions of the Code of Criminal Procedure, 1898, to any person arrested without a warrant for an offence punishable under this Act
- XLV of 1860* (2) When any person has been arrested under section 38A, for a bailable offence punishable under the Indian Penal Code any Abkari officer empowered under sub-section (1) to grant bail

[1] Sections 41 41A 41B and 41C were substituted for the original section 41 by Bom XII of 1912, s 25

Reference in
Part II

(IX—Powers of Abkari officers Sec 41C—42
X—Penalties Sec 43)

Reference to
Part III

shall have power to grant bail to such person in accordance with the provisions of the Code of Criminal Procedure 1898

V of 1898

Articles
seized

[1] 41C When anything has been seized by an Abkari officer exercising powers under section 41 or has been sent to him in accordance with the provisions of section 41A, such officer, after such enquiry as may be necessary,—

(a) if it appears that such thing is required as evidence in the case of any person arrested,—shall forward it to the Magistrate to whom such person is forwarded or for his appearance before whom bail has been taken

(b) if it appears that such thing is liable to confiscation but is not required as evidence as aforesaid—shall send it with a full report of the particulars of the seizure to the Collector,

(c) if no offence appears to have been committed—shall return it to the person from whose possession it was taken

Closing of
shop for sake
of public
peace

42 It shall be lawful for the Collector by

Paras 119 120

deem it necessary for the sake of public peace and order that such shop should remain closed

minent
h shop,
Police

officer who is present to require such shop to be kept closed for such period as he deems fit

X—PENALTIES

For illegal
import etc

43 [4] (1) Whoever in contravention of this Act or of any rule or order made under this Act or of any license, permit or pass obtained under this Act—

(a) imports exports transports or possesses any excisable article or hemp, or

[1] Sects on 41 41A 41B and 41C were substituted for the original section 41 by Bom XII of 1912 s 25

[2] These words were substituted for the original words liquor or any intoxicating drug by Bom XII of 1912 s 26 cl (a)

[3] These words were substituted for the original words

Reference to
Part II

(X.—Penalties Sec. 43 Rulings)

Reference to
Part III

- (b) manufactures any excisable article, or
- (c) cultivates or collects hemp, or
- (d) taps any toddy producing tree, or
- (e) draws toddy from any tree, or
- (f) constructs or works any distillery or brewery, or
- (g) bottles any foreign liquor, or
- (h) uses, keeps or has in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any excisable article other than toddy, or

(i) sells any excisable article or hemp, shall, on conviction, be punished for each such offence with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both

Provided that when any person is convicted under this sub section of any offence committed in respect to cocaine or any of the synthetics thereof, he shall be punished on first conviction with imprisonment for a term which may extend to one year, or with fine which may extend to two thousand rupees, or with both, and on any subsequent conviction with imprisonment for a term which may extend to two years or with fine which may extend to four thousand rupees, or with both

[1] (2) Whoever, in contravention of this Act or of any rule or order made under this Act or of any license, permit or pass granted under this Act, imports, exports, collects, transports, sells or has in his possession mhowra flowers shall be punished for each such offence with fine which may extend to five hundred rupees or with imprisonment which may extend to three months, or with both provided that no person shall be punished in respect of any mhowra flowers which are either growing on a tree or are lying uncollected on the ground as they have fallen from a tree

Rulings

- 1 *Imperatrix vs Jakin Koru Drival* The accused was found guilty of the offence of importing liquor from Goa territory into British India, without permit, and convicted by the
- Under sections 9 and 43 (a)

[1] This sub section was added by Bom. III of 1892 s 3

Reference to
Part II

(X—Penalties, Sec 43 Rulings)

Reference to
Part III

First Class Magistrate of Belgaum The bottle and the liquor were ordered to be confiscated, but no other sentence was passed upon the accused *Held*, that the Magistrate was bound to have passed some sentence, however small, after convicting the accused of the offence *Jardine and Farran, JJ*, Criminal Ruling No 33, dated 27th May 1886

2 The accused *Jeria Sukhla* was convicted of transporting liquor without a pass under section 43 of Bombay Act V of 1878 and sentenced to one month's rigorous imprisonment and a fine of Rs 100, or in default further rigorous imprisonment for 15 days The accused was carrying liquor from *Ambiti* to *Barai* two villages of the *Dharampor State*, and was arrested with the liquor while in British India on his way to *Barai* It was contended for the accused that the mere casual bringing into British India of the liquor, for the purposes of taking it from one village to another of the *Dharampor State*, could not constitute any offence

Held, that the bringing into British India of liquor without a pass or permit authorized by the Act is an offence, punishable under it, notwithstanding that it was so brought only for the purposes of taking it into another village of the same State from one of which it was brought, but that as the importing of the liquor was not from one portion of British India to another, there could not be any offence of transporting liquor from one place to another within British India. The conviction was altered to one of importing liquor, and the accused *Jeria Sukhla* being simply a servant of the contractor, and not having intended to contravene the provisions of the Act, the remainder of the sentence of imprisonment was remitted *Imperatrix vs Jeria Sukhla*, West and Birdwood, JJ, Criminal Ruling No 67, dated 21st November 1886

3

Under
and 43 (

tion 43 (b) of Bombay Act V of 1878 and on a conviction was fined eight annas or in default to suffer one day's simple imprisonment

Reference to
Part II

(X—Penalties Sec 43 Rulings)

Reference to
Part III

Her uncle, who held a pass for tapping toddy trees and carrying toddy to the shop, told her to drive a buffalo laden with toddy, while he himself searched for his runaway pony. For doing so she was convicted and fined. *Held*, reversing the conviction and sentence, that the girl should not have been considered as herself transporting toddy, seeing that her uncle, who had momentarily withdrawn, might be deemed as still controlling the buffalo laden with it. *Imperatrix vs Nagowa Keru Kalapa*, West and Scott, JJ, Criminal Ruling No 57 dated 21st October 1886

4. Accused No 1 who was legally in possession of cocaine brought it from his room and gave it to accused No 2, who stood opposite his house. The latter carried it to some distance and delivered it to a Purdeshi. The two accused were, under these circumstances, charged with transporting cocaine, an offence punishable under section 43 (b) of the Bombay Abkari Act, 1878. The magistrate however, acquitted them of the offence and convicted them of illegal possession of cocaine under section 47 of the Act. Against this order of acquittal, the public prosecutor appealed to the High Court.

Held, that the magistrate was right in declining to convict the accused under section 43 (b) of the Bombay Abkari Act, 1878, inasmuch as the accused's offence consisted not in moving the cocaine from one place to another, but in the unauthorised possession of it at any place in contravention of the Act.

Section 43, clause (b), seems to contemplate rather the case of a person who is in lawful possession of cocaine at one place, but is by law forbidden to remove it either partly or wholly to another place. *Emperor vs Balvantrao Anant rao*, 12 Bom L R 124

5. Where the accused removed some *ganya* grown on one of his survey numbers to a threshing floor in his adjoining survey number for the purposes of preparing it, the two survey numbers being practically one field, *held*, that his act was not a removal from one place to another, punishable under section 43 (b) of the Abkari Act. *Imperatrix vs. Satva bin Ranu Borhade*, Scott

Reference to
Part II

(X.—Penalties Sec 43 Rulings)

Reference to
Part III

and Jardine, JJ, Criminal Ruling No. 23, dated 13th June 1889

6 *Imperatriz vs Bhikaro bin Lazuman* .

Where the accused was convicted of an offence under section 43, clause (c), of the Bombay Abkari Act V of 1878, and sentenced to pay a fine of Rs 75 or in default to suffer rigorous imprisonment for three months *Held*, altering the sentence of imprisonment in default of payment of fine to six weeks, that the sentence of imprisonment for three months was illegal under section 65, Indian Penal Code the maximum term of imprisonment fixed for the offence being six months Parsons, Acting CJ and Ranade, J, Criminal Ruling No 37, dated 22nd September 1898

7 *Imperator vs Ramo Bhikkho* Accused

was convicted of (1) the offence of manufacturing liquor under section 43 (c) of the Bombay Abkari Act V of 1878 and (2) being in possession of soaked mhowra flowers and certain apparatus for manufacturing liquor under clause (f) of the same section *Held*, setting aside the latter portion of the conviction, that these facts disclosed only one offence viz, the one punishable under clause (c) of section 43 of the Abkari Act and that the possession of the flowers and apparatus did not constitute any additional offence under clause (f) of that section. Crowe and Aston, JJ, Criminal Ruling No 16, dated 11th September 1902

8 A person was convicted under the Bombay Abkari Act, section 43 (c), for the manufacture of liquor and under section 43 (f) for being in possession of utensils for the manufacture of liquor, and was sentenced separately for each of these offences —

Held, reversing the sentence under section 43 (f) that the second offence was included in the former and under the explanation to section 35 of the Criminal Procedure Code they were not distinct offences *Queen Empress vs Bhawa Sardar*, 1 Bom LR 344.

9 The accused was charged with manufacturing country liquor from mhowra flowers, and keeping in his possession soaked some more

Reference to
Part II.

(X—Penalties Sec. 43 Rulings)

Reference to
Part III

mhowra flowers and apparatus for the purpose of manufacturing liquor from them. He was convicted and sentenced separately for each of the offences, under clauses (e) and (f) of the Bombay Abkari Act—

Held, that the accused could under the circumstances, only be convicted of, and sentenced for, the offence of manufacturing country liquor from mhowra flowers *Emperor vs Ranio*, 4 Bom L R 720

10 The drawing of juice from a cashewnut tree does not constitute the offence of drawing toddy punishable under section 43, clause (d), of Bombay Act V of 1878, under the definition of toddy as given in the Act *Imperatrix vs Mahadu bin Kusa Chiplar* West and Scott, JJ, Criminal Ruling No 60, dated 21st October 1886

11 There is no provision in Bombay Act V of 1878 which authorizes a Magistrate, who convicts an accused person under section 43 (d) to order the payment by him of any fee that may be leviable in respect of the trees tapped by him without a license *Imperatrix vs Raghu Bhau Patil*, Criminal Ruling No 4, dated 22nd January 1891.

12 Mere possession, without a license, of materials for distilling liquor is not an offence punishable under section 43 of the Abkari Act. When a person, in possession of such materials satisfactorily accounts for the possession, the presumption which would otherwise arise, under section 53 of the Act, does not arise *Imperatrix vs Pestonji Burjorji*, Nanabhai and Wedderburn, JJ, Criminal Ruling, 14th April 1885, 1 L R 9, Bom 456

13 Mere possession of mhowra flowers does not constitute an offence under section 43 of the Abkari Act V of 1878 unless such possession is made out by the prosecution to have been for the purpose of distilling liquor therefrom. Nor is a seller of these

Reference to
Part II

(X—Penalties Sec 43 Rulings)

Reference to
Part III

flowers criminally [responsible for any illicit use of them after they have passed from his control *Imperatrix vs Lamda Koya Nanabhai and Wedderburn, JJ, Criminal Ruling, 6th July 1885, I L R 9 Bom 556*

14 The accused was convicted under section 43 (f) of Bombay Act V of 1878 of possessing apparatus for the purpose of manufacturing liquor in contravention of the Act. The Sessions Judge acquitted him on appeal on the ground that though it was not absolutely illegal to proceed in such cases against the eldest son in a family while the father was alive, it was inexpedient for the Abkari officers to do so, the head of the house being the person who should invariably be proceeded against. Held, that the principle laid down by the Sessions Judge was not a proper one and that the question in such a case is one of fact, viz, whether the accused was, as a matter of fact, in possession of any material, still, implement or apparatus for the purpose of manufacturing liquor in contravention of Bombay Act V of 1878 or of any rule made under the Act. It is obviously possible in any family that a son may act in contravention of the Act while the father may be quite innocent, though the material for illicit manufacture may be actually in a room of the house he is living in. *Imperatrix vs Dhago Bapu, Birdwood and Candy, JJ, Criminal Ruling No 18, dated 16th June 1890*

15 To constitute an offence under section 43 (f) of Bombay Act V of 1878, it is not sufficient that the material, still, utensil, implement or apparatus which is found in the possession of the accused is such as can be used for the purpose of manufacturing liquor or any intoxicating drug. It is necessary that he should have had it in his possession for the purpose of manufacturing liquor or any intoxicating drug. *Imperatrix vs Mukund Gopal Seth, Birdwood and Candy, JJ, Criminal Ruling No 29, dated 24th July 1890*

Reference to
Part II

(X—Penalties Sec 43 Rulings)

Reference to
Part III

16 A transfer of *ganya* from one shop to another, both shops belonging to the same licensee, does not constitute a sale punishable under section 43 (g) of Bombay Act V of 1878 *Imperatrix vs Mohan valad Vithoba, Nanabhai and Wedderburn, JJ, Criminal Ruling, dated 1st October 1885*

17 *Imperatrix vs Janki, widow of Middi, and another Held*, that as Bombay Act V of 1878 (the Abkari Act) is a Penal Statute, the meaning of the word "sell" as used in section 43, clause (g), of that Act should be strictly interpreted and not strained against the subject so as to confuse it with the word exchange To bring the case under the enactment the act of selling

Ruling No 81A, dated 30th October 1888

18 Where a licensee under Bombay Act V of 1878, having obtained certain pots from a Kumbhār on the 16th of October 1891, four days after that date liquidated the debt for the said pots by handing over to the Kumbhār some toddy, *held*, that as the toddy was not sold for the pots, but was given in liquidation of the debt there was no breach of the clause of the license, which provided that the licensee "shall not receive wearing apparel or ornaments or any consideration, except coin, for any toddy he may sell" *Imperatrix vs Kanji Bhika, Criminal Ruling No 47, dated 27th November 1891*

19 A servant of the holder of a license under the Bombay Abkari Act, 1878, selling liquor at rates other than those specified in the license, is guilty of an offence under section 43 (g) of the Act *Queen Empress vs Framji, 2 Bom L R 663*

20 The accused consigned certain mhowra flowers partly at the Nadiad and partly at the Umreth stations of a Railway company for conveyance to Nandod in the Rajpipla state The goods were taken possession of by the Railway

Reference to
Part II.

(X—Penalties Secs. 43A—43B)

Reference to
Part III

company and were conveyed to Ankleshwar for being transhipped into the Rajpipla State Railway, Ankleshwar was a place in a prescribed area within which even the possession of mhowra flowers without a permit was unlawful (section 18A of the Bombay Abkari Act) The mhowra flowers were attached at the Ankleshwar Railway station and the accused was convicted and sentenced under section 43 (2) of the Act The accused having applied to the High Court —

Held that the accused had not committed any offence, for he personally did not possess the mhowra flowers within the prescribed area or transport them within or import them into or export them from that area *Emperor vs Chumal Mamlal*, 17 Bom LR 72

Penalty for
the keeping
or letting of
premises for
a cocaine
offence

[1] 43A. Whoever lets or uses any house, room or place, of which he is the owner or occupier or of which he has the use, in such circumstances as to indicate that he knows or has reason to believe that such house, room or place is used as a resort of importers, exporters, transporters, possessors or vendors of cocaine or any of the synthetics thereof in contravention of any of the provisions of this Act shall be punished on first conviction with imprisonment for a term which may extend to one year or with fine which may extend to two thousand rupees or with both and on any subsequent conviction with imprisonment for a term which may extend to two years or with fine which may extend to four thousand rupees or with both

Security for
abstaining
from cocaine
offences

[1] 43B. (1) Whenever any person accused of any offence under this Act in respect of cocaine or any of the synthetics thereof is convicted of such offence before a High Court, a Court of Session or the Court of a Presidency Magistrate, a District Magistrate, a Sub-divisional Magistrate or a Magistrate of the first class, and such court is of opinion that it is necessary to require such person to execute a bond for abstaining from offences under this Act in respect of cocaine or any of its synthetics, such court may at the time of passing sentence on such person order him to execute a bond for a sum proportionate

[1] Sections 43A and 43B were inserted by Bom III of 1917, s 3

Reference to
Part II

(X—Penalties Sec 45 Rulings) ,

Reference to
Part III

Bijapur Taluka within a certain time *Held*, that the license, by not specifying any time for the opening of the shops, left the matter to subsequent adjustment between the Collector and the contractor who finally came to terms. The conviction and sentence were reversed *Imperatrix vs Rajaram valad Jurakhanlal* West and Nanabhai, JJ, Criminal Ruling No 30, dated 6th May 1886

2 *Imperatrix vs Dadabhai Hormusji* Where the holder of a license for the sale of country liquor was convicted of a breach of his license, in that his servant, a liquor shop keeper, had given short measures to a customer, and proved that he had taken all reasonable precautions, such as reasonable men would use to prevent the commission of such offences by his servants. Sections 45 (c) and 53 of the Bombay Abkari Act V of 1878 *Held*, that the conviction and sentence should be reversed. Criminal Ruling No 15, dated 7th March 1894. Jardine and Ranade, JJ

3 The accused agreed with the complainant to allow his name to be used as a contractor from Government for two shops for the sale of country liquor. The funds for the contract proceeded from the complainant and the accused was to be paid a certain sum by the complainant for allowing his name to be used. The contract was knocked down to the accused and licenses were issued in his name. One of the conditions of the licenses was as follows —

“The licensee shall not sell, transfer, or sublet his right of sale of country spirits under this

the sub lease ”

The shops remained in the complainant's possession and were managed by him. On these facts the accused was proceeded against under section 45 (c) of the Bombay Abkari Act, 1878, for the breach of a condition in the license. It was contended on behalf of the accused that the right of sale conferred by the license had been obtained through him as a Binamidar (and not

Reference to
Part II

(X—Penalties Sec 45 Rulings)

Reference to
Part III

Bijapur Taluka within a certain time *Held*, that the license, by not specifying any time for the opening of the shops, left the matter to subsequent adjustment between the Collector and the contractor who finally came to terms The conviction and sentence were reversed *Imperatrix vs Rajaram valad Jurakhanlal* West and Nanabhai, JJ, Criminal Ruling No 30, dated 6th May 1886

2 *Imperatrix vs Dadabhai Hormusji* Where the holder of a license for the sale of country liquor was convicted of a breach of his license, in that his servant, a liquor shop keeper, had given short measures to a customer, and proved that he had taken all reasonable precautions such as reasonable men would use to prevent the commission of such offences by his servants Sections 45 (c) and 53 of the Bombay Abkari Act V of 1878 *Held*, that the conviction and sentence should be reversed Criminal Ruling No 15, dated 7th March 1894 Jardine and Ranade, JJ

3 The accused agreed with the complainant to allow his name to be used as a contractor from Government for two shops for the sale of country liquor The funds for the contract proceeded from the complainant and the accused was to be paid a certain sum by the complainant for allowing his name to be used The contract was knocked down to the accused and licenses were issued in his name One of the conditions of the licenses was as follows —

“The licensee shall not sell, transfer, or sublet his right of sale of country spirits under this license nor enter into any agreement in connection with the exercise of the said right which in the opinion of the Collector is in the nature of the sub lease”

The shops remained in the complainant's possession and were managed by him On these facts the accused was proceeded against under section 45 (c) of the Bombay Abkari Act, 1878, for the breach of a condition in the license It was contended on behalf of the accused that the right of sale conferred by the license had been obtained through him as a Binamidar (and not

Reference to
Part II

(X—Penalties Sec 45A)

Reference to
Part III

from him as person who had acquired that
the offence

hat though
by supplying the necessary funds a person, other
than the licensee named in the license might ac

named—such right being conferred by virtue of
the Act only upon the person named and that the
person named in the license could not set up
as a defence that another person had acquired
the right of sale through him as an agent or
benamidar instead of from him as the person
who had that right in himself *Emperor*
vs Mahadevappa, 8 Bom L R 990

4 The principle with regard to Abkari Act,
1878, is that licenses to keep shops are only
granted to persons of good personal character,
and it is obvious that the object of so restricting
the grant of licenses would be defeated if the
licensed person could, by delegating the control
and management of the house to another person
who was altogether unfit to keep it, free himself
from responsibility for the manner in which
the shop was conducted

Mens rea is not required where the acts
prohibited by a statute are not criminal in any
sense, but are prohibited in the public interest
under a penalty This principle is substantially
adopted in section 53 of the Abkari Act, with this
exception that it is open to the license holder
according to the section to prove facts to
show that he is not liable for his servant's
defaults or acts *Emperor vs Waman Dhanraj*,
10 Bom L R 171

Penalty for
offences not
otherwise
provided for

[1] 45A Whoever is guilty of any act or
intentional omission in contravention of any of
the provisions of this Act, or of any rule or order
made under this Act, and not otherwise provided
for in this Act shall on conviction before a Magis-
trate be punished for each such act or omission
with fine which may extend to two hundred
rupees

[1] Section 45A was inserted by Bom XII of 1912,
s 30

Reference to
Part II

(X—Penalties Sec 46.)

Reference to
Part III

46. [1] Whoever, being the holder of a license for the sale or manufacture of any excisable article under this Act, or a person in the employ of such holder or acting with his express or implied permission in his behalf [1]

For mis
conduct by
licensed
vendor or
manufac-
turer

(a) mixes or permits to be mixed with the [2]excisable article[2] sold or manufactured by him any noxious drug or any foreign in-

(f) (i) of section 35A,[3] [4] or water except for the purpose of reducing liquor to the strength prescribed in the license, or any diluting or colouring substance or any ingredient whatsoever likely to render the excisable article inferior in quality whether such ingredient is or is not prohibited as aforesaid[4] when such admixture shall not amount to the offence of adulteration under section 272 of the Indian Penal Code, or

XLV of 1860

(b) sells or keeps, or exposes for sale, as [5] foreign liquor, liquor which he knows or has reason to believe to be country liquor, or

(c) marks the cork of any bottle, or any bottle, case, package or other receptacle, containing country liquor or uses any bottle, case, package or other receptacle, containing country liquor, with any mark thereon or on the cork thereof with the intention of causing it to be believed that such bottle case package or other receptacle contains [5]foreign liquor, when such act shall not amount to the offence of using a false trade mark with intent to deceive or injure any person under section 482 of the Indian Penal Code, or

XLV of 1860

(d) sells or keeps or exposes for sale any country liquor in a bottle, case, package or other receptacle with any mark thereon or on

[1] These words were substituted for the original words by Bom XII of 1912 s 31 cl (a)

[2] These words were substituted for the original word liquor or intoxicating drug by Bom. XII of 1912, s 31, cl. (b) (i)

[3] This phrase was substituted for the original phrase 'section 35 clause (b)' by Bom. XII of 1912 s 31 cl. (b)(ii)

[4] These words were inserted by Bom XII of 1912, s 31 cl. (b) (iii)

[5] The words 'European or' repealed by Bom XII of 1912, s. 31, cl. (c), are omitted

Reference to
Part II

(X—Penalties Secs 47—49)

Reference to
Part III

the cork thereof with the intention of causing it to be believed that such bottle, case, package or other receptacle contains^[1] foreign liquor, when such act shall not amount to the offence of selling goods marked with a counterfeit trade mark under section 486 of the Indian Penal Code XLV of 1860
[2] or (e) sells any excisable article which is not of the nature, substance and quality demanded by the purchaser or keeps or exposes for sale any excisable article which is not of the nature, substance and quality authorized by the terms of the license to be kept for sale by the holder of the license, shall be punished for each such offence with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to three months, or with both

Liability of
licensee for
acts of
servants.

[3] 47 The holder of a license, permit or pass under this Act shall be responsible, as well as the actual offender, for any offence committed by any person in his employ or acting with his express or implied permission in his behalf under section 43, 44 45, 45A or 46 as if he himself had committed the same, unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence

provided that no person other than the actual offender shall be punished with imprisonment except in default of payment of fine

For maliciously
giving false
information

48 Whoever maliciously gives false information that any person has committed, or been concerned in any offence, against this Act, with the intent that such person be arrested, or that any building vessel or other place be searched to the injury or annoyance of such person or of any other person, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees or with both

For vexatious
search or
arrest

49 Any Abkari or other officer who, without reasonable ground of suspicion, enters or searches, or causes to be searched, any building, vessel or place,

[1] The words 'European or' repealed by Bom XII of 1912 s 31 cl. (c) are omitted

[2] Clause (e) was inserted by Bom XII of 1912, s 31, cl. (d)

[3] Section 47 was substituted for the original section by Bom XII of 1912 s 32

Reference to
Part II

(X—Penalties Secs 49A—51)

Reference to -
Part III

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for anything liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches or arrests any person, shall, for every such offence, be punished with fine which may extend to five hundred rupees

[1] 49A. Any Abkari officer who without lawful excuse shall cease or refuse to perform, or shall withdraw himself from, the duties of his office unless with the express written permission of the Commissioner, or unless he shall have given to his superior officer two months' notice in writing of his intention to do so, or who shall be guilty of cowardice, shall on conviction before a Magistrate be punished with imprisonment which may extend to three months, or with fine which may extend to three months' pay, or with both

[2] 50. Any Abkari or other officer or person who vexatiously and unnecessarily delays for warding to a Magistrate or to the officer in charge of a police station as required by section 38B any person arrested under section 38A shall be punished with fine which may extend to two hundred rupees

[2] 50A. Any Abkari or other officer or person who vexatiously and unnecessarily delays acting in the manner required by section 41A or 41C with respect to any person arrested or any illicit article seized under this Act shall be punished with fine which may extend to two hundred rupees

51. Any Abkari or other officer who unlawfully releases or connives at the escape of any person arrested under this Act or connives at the commission of any offence against this Act, or

acts in any manner inconsistent with his duty for the purpose of enabling any person to do any thing whereby any of the provisions of this Act may be evaded or broken, or the abkari revenue defrauded,

and any officer [3] named in section 39 invested with local jurisdiction who connives at the

[1] Section 49A was inserted Bom. XII of 1912, s. 33

[2] Sections 50 and 50A were substituted for the original Section 50 by Bom. XII of 1912, s. 34

[3] The words 'of any other department' repealed by Bom. XII of 1912, s. 34A, are omitted

* Reference to
Part II

(X - Penalties Secs 52-54)

Reference to
Part III

commission of any offence against this Act in any place within his jurisdiction,

shall, for every such offence, be punished with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months, or with both

For neglect
ing to assist
an Abkari
officer

52. Any officer [1] named in section 39 who, without lawful excuse, neglects, or refuses to [2]give information or to take preventive measures or to give assistance to an Abkari officer in the manner required by the said section[2] shall be punished with fine which may extend to five hundred rupees

Presumption
as to commis-
sion of
offence in
certain
cases

53. In prosecutions under section 43[3] it shall be presumed [4]without further evidence[4] until the contrary is proved, that the accused person has committed an offence under [5]that section[5] in respect of [6]any excisable article or hemp[] or any still, utensil implement or apparatus whatsoever for the manufacture of [7]any excisable article[7] [8]or mhowra flowers,[8] or any such materials as are ordinarily used in the manufacture of [7]any excisable article[7][9] for the possession of which he is unable to account satisfactorily [9]

Things liable
to confisca-
tion

[10] 54 Whenever an offence under this Act has been committed,

(a) any excisable article, hemp, mhowra flowers, materials, still, utensil, implement or apparatus in respect of which the offence has been committed,

[1] The words 'of any of the departments' repealed by Bom. XII of 1912 s 35 are omitted.

by

of

[3] These words were substituted for the original words 'these sections' by Bom. XII of 1912, s 36 cl (c)

[4] These words were substituted for the original words 'any liquor or hemp or intoxicating drug' by Bom. XII of 1912 s 36 cl (d)

[7] These words were substituted for the original words by Bom. XII of 1912, s 36, cl (e)

[8] These words were inserted in section 53 by Bom. III of 1892 s 4

[9] The second paragraph of section 53 repealed by Bom. XII of 1912 s 36 cl (f) is omitted

[10] Sections 54, 55 and 55A were substituted for the original sections 54 and 55 by Bom. XII of 1912, s 37

Reference to
Part II.

(X.—Penalties Sec. 55)

Reference to
Part III.

(b) any excisable article, hemp or mhowra flowers lawfully imported, transported, manufactured, had in possession or sold along with, or in addition to, any article liable to confiscation under clause (a),

(c) the receptacles, packages and coverings in which any article liable to confiscation under clause (a) or clause (b) is found and the other contents of such receptacles, packages and coverings, and the animals, carts, vessels or other conveyance used in carrying any such article, shall be liable to confiscation

[1] 55. (1) When in any case tried by him the Magistrate decides that anything is liable to confiscation under the foregoing section, he may, after hearing the person, if any, claiming any right thereto, and the evidence, if any, which he produces in support of his claim, order confiscation, or, in the case of any article other than an excisable article or hemp, may give the owner an option to pay such fine as the Magistrate deems fit in lieu of confiscation

(2) When an offence under this Act has been committed and the offender is not known or cannot be found, or when anything liable to confiscation under this Act and not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector, who may order confiscation

provided that no such order shall be made before the expiration of one month from the date of seizing the thing intended to be confiscated, or without hearing the person, if any, claiming any right thereto, and the evidence, if any, which he produces in support of his claim,

provided further that if the thing in question is liable to speedy and natural decay, or if the Collector is of opinion that the sale would be for the benefit of the owner, the Collector may at any time direct it to be sold, and the provisions of this sub section shall apply so far as may be to the net proceeds of the sale.

[1] Sections 54, 55 and 55A were substituted for the original sections 54 and 55 by Bom. Act of 1912, c. 37

Reference to
Part II

(A --Penalties Sec 55A
XI—Procedurê Sec 56)

Reference to
Part III

provided further that in the case of anything liable to speedy and natural decay the Collector may, if the circumstances so require, direct it to be destroyed

(3) The Collector may delegate his powers under this section to any Assistant or Deputy Collector, either by name or in virtue of his office

Compounding
offences

Paras 9 and
10, 14 and 15

[1] 55A. Any Commissioner or Collector, or any Abkârî officer specially empowered by Government in this behalf, may accept from any person whose license permit or pass is liable to be cancelled or suspended under clause (a) or clause (b) of section 32 or who is reasonably suspected of having committed an offence under sections 13, 44, 45, 45A or 46, a sum of money in lieu of such cancellation or suspension or by way of composition for the offence which may have been committed, as the case may be, and in all cases whatsoever in which any property other than an excisable article or hemp has been seized as liable to confiscation under this Act may release the same on payment of the value thereof as estimated by such officer

provided that where a person who is reasonably suspected of having committed an offence under section 43 or 45A is not the holder of a license,

behalf, the sum of money which may be accepted from such person by way of composition shall not exceed two hundred rupees

On the payment by such person of such sum of money, or such value, or both, as the case may be, to such officer, such person if in custody, shall be set at liberty and the property seized shall be released, and if magisterial proceedings shall have been instituted against such person, the same shall be discontinued

the same facts

XI —PROCEDURE

Cognizance
of offences

56 All offences against this Act shall be cognizable by a Magistrate

[1] Sections 51, 52 and 53A were substituted for the original sections 54 and 55 by Bom XI of 1912 s 37

Reference to
Part II

(XII—Miscellaneous Secs 61—63)

Reference to
Part III

Subject to the foregoing provisions, the rules for the time being in force relating to appeals in the Revenue Department shall apply to appeals under this Act

XII—MISCELLANEOUS

Saving of
certain Acts

61 Nothing in this Act affects the Cantonments Act 1910^[1] ^[2] or any enactment passed XV of 1910 by the Governor General in Council since the 16th November 1861, the date on which the Indian Councils Act came into force ^{24 & 25} ^{Vict c 67}

Exception of
medicated
articles

Para 69

62 Nothing in the foregoing provisions of this Act applies to the manufacture, sale or supply of any *bona fide* medicated article for medicinal purposes by medical practitioners chemists, druggists apothecaries or keepers of dispensaries, but it shall be lawful for Government at any time, by notification in the *Bombay Government Gazette*, to prohibit the sale of any such article^[3] or class of such article^[3] within any defined local area or place^[4] or generally^[4] except under a license from the Collector, which shall be granted on payment of such fees and subject to such conditions as Government may deem fit to prescribe

Ruling

Cocaine does not fall within the term 'medicated article' as used in section 62 of the Bombay Abkari Act, 1878 It is a medicine *per se* and the term 'medicated article' applies to something which is manufactured and by that manufacture is imbued with certain medicinal properties *Emperor vs Jamsetji*, 5 Bom L R 498

Annual pay
ment to
Bombay
Municipal
Corporation
in lieu of
money re-
ceived under
Bombay Act
IX of 1867

63 Whereas it was provided by section 14 of Bombay Act IX of 1867^[5] that all money realized collected or obtained, by the issue of licenses, or by forfeitures or by imposition or infliction of fines and penalties under the said Act should be carried to the credit of the municipal fund of the City of Bombay for municipal

^[1] The reference to Act XVIII of 1853 and Bom III of 1867 is altered in accordance with Act XIII of 1889 s 2 Act XIII of 1889 has been repealed by Act XV of 1910 and the reference accordingly altered

^[2] Words repealed by Bom XII of 1910 s 30 are omitted

^[3-2] These words were inserted by Bom XII of 1912 s 40 cl (a)

^[4-1] These words were inserted by Bom XII of 1910, s 40 cl (b)

^[5] Bom. IX of 1867 is repealed by s 2 of this Act.

Reference to
Part II

(XII—Miscellaneous Secs 64—67)

Reference to
Part III

purposes, it is hereby enacted that, in lieu of the money hitherto so received by the Municipal Corporation of the City of Bombay, a fixed sum of Rs 1,43,750 shall, from and after the first day of August, 1878, be annually paid by Government to the said Corporation for the said purposes

Publication
of rules

[1] 64 All rules made under any power conferred by this Act shall be published in the *Bombay Government Gazette* and on such publication shall have effect as if enacted in this Act

65 66 [*Repealed by Act XVI of 1895*]

Bar of
action

67 No action shall lie against Government or against any Abkari officer for damages in any Civil Court for any act *bona fide* done or ordered to be done by them in pursuance of this Act, or of any law at the time in force relating to abkari revenue,

and all prosecutions of any Abkari officer, and all actions which may be lawfully brought against Government or against any Abkari officer in respect of anything done, or alleged to have been done, in pursuance of this Act shall be instituted within four months from the date of the act complained of and not afterwards

and any such action shall be dismissed—

(a) if the plaintiff does not prove that, previously to bringing such action, he has presented all such appeals allowed by this Act or by any other law for the time being in force as within the aforesaid period of four months it was possible to present, or,

(b) in the case of an action for damages, if tender of sufficient amends shall have been made before the action was brought, or if after the institution of the action a sufficient sum of money is paid into Court with costs, by or on behalf of the defendant

provided that nothing in this section shall be deemed to affect the power or jurisdiction of Her Majesty's High Court of Judicature or of the Court of Small Causes at Bombay.

[1] Section 64 was inserted by Bom XII of 1912 s 41. The original of section 64 had been repealed by Act XVI of 1895 s 2, and Sch 1

Reference to
Part II

(XII — Miscellaneous Sec 67 Ruling)

Reference to
Part III

Ruling

The plaintiff expressed his willingness to accept a license for the sale of country liquor in Nasik city and executed an agreement under section 31 of the Bombay Abkari Act (Bom V of 1878) on the 14th March 1910. On the 31st March 1910, the Collector informed the plaintiff that.

ground that he had come to learn that the plaintiff had given secret bribes to the Collector's Head Clerk. Against this decision, the plaintiff

presented suit against Government to recover damages for the cancellation of his license. The lower court dismissed the suit as barred by section 67 of the Bombay Abkari Act on the grounds that the Collector had acted *bona fide* in pursuance of the Act and that the suit was time barred as it was brought after more than four months from the date of the Act complained of.

On appeal —

Held, (1) that the act complained of was the Collector's act of revoking the plaintiff's license on the 31st March 1910, and the suit instituted more than four months after that date was out of time,

(2) that the Collector's act was done in good faith and was in pursuance of the statute,

(3) that though the Collector's action was not strictly in conformity with section 32 (c) of the Act which authorised the revocation only on the actual conviction of the licensee, the circumstances under which the Collector acted were so near the circumstances legally entitling him to act as he did that the act must be regarded as done in pursuance of the statute.

If any public or private body charged with the execution of a statute honestly intends to put the law in motion and really and not unreasonably believes in the existence of facts, which, if existent would justify his acting and

Reference to
Part II

(XII—Miscellaneous Ser 67 Ruling)

Reference to
Part III

acts accordingly, his conduct will be in pursuance of the statute and will be protected
Dhondu vs Secretary of State, 14 Bom L R 949

2 The Collector is not a necessary party to a suit brought against a farmer of Abkari revenue for a refund of money illegally levied at his instance by the Collector under section 29 of the Bombay Abkari Act, V of 1878. Section 67 of the Act expressly exempts the Collector from responsibility. Though a person subjected to an undue demand may, under section 29 of the Act, take steps by which the Collector's proceedings may be stayed, still his abstention from such a course will not deprive him of his ordinary right to recover money wrongfully taken from him for the benefit of a third person. *Narayan Venku vs Sakharam Nagu*, 1 L R 11 Bom 519

SCHEDULE

[Enactments repealed]

Repealed by Act XVI of 1895

PART II

**NOTIFICATIONS UNDER THE BOMBAY ABKARI
ACT V OF 1878**

THE BOMBAY EXCISE MANUAL

PART II

GOVERNMENT NOTIFICATIONS UNDER THE BOMBAY ABKARI ACT, 1878

(Extent and Commencement of the Act)—Sec (1)

I —Extent and Commencement of the Bombay Abkari Act, 1878

Section 1 —WHEN CAME INTO FORCE IN THE PRESIDENCY OF BOMBAY

1 No 5756, dated the 8th November 1878 —The Bombay Abkari Act V of 1878 came into force in the whole of the Presidency of Bombay on the 1st January 1879 (B G G, Part I, 1878, page 708)

Section 1 —PROVISIONS OF THE BOMBAY ABKARI ACT, 1878, MADE APPLICABLE TO THE CANTONMENT OF DEESA

2 No 5287, dated the 30th July 1906, Political Department —In exercise of the powers delegated under the Indian (Foreign Jurisdiction) Order in Council, 1902, by the Governor General in Council in the notification of the Government of India in the Foreign Department No 2859 I.A., dated the 19th June 1903 and in supersession of the notification in the Foreign Department of the Government of India No 403 I, dated the 4th February 1885, and all other notifications or orders applying enactments to the Cantonment of Deesa the Governor in Council is pleased to apply to the Cantonment of Deesa the enactments named in the schedule hereto annexed in so far as the same may be applicable and subject to any amendments to which the said enactments are for the time being subject in British India

Provided, *firstly*, the references to British India or to a High Court in the said enactments as so applied shall be read as referring to the said cantonment and the Governor in Council respectively

Provided, *secondly*, that the modifications and restrictions set forth in the third column of the said schedule shall be made in the said enactments as so applied

Provided, *thirdly*, that for the purpose of facilitating the application of the said enactments, any court in the said cantonment may construe the provisions thereof with such alterations, not affecting the substance, as may be necessary or proper to adopt them in the matter before the court and

Provided *fourthly*, that all civil and criminal proceedings pending at the date of this notification shall be carried on as if this notification

had not been issued, but that, save as aforesaid, all proceedings commenced officers appointed or authorised jurisdictions conferred or confirmed rules made orders passed, and things done, under any of the notifications hereby superseded shall as far as may be be deemed to have been respectively commenced, appointed or authorised conferred or confirmed made passed and done under this notification

Schedule

1	2	3
N	Enactments applied	Modifications and restrictions
*****	*****	*****
	<i>I— Acts of the Governor General of India in Council</i>	
XLII	The Opium Act 1878 (I of 1878)	
	<i>III— Acts of the Governor of Bombay in Council</i>	
III	The Bombay Abkari Act 1878 (Bom V of 1878)	
V	The Bombay Salt Act, 1890 (Bom II of 1890)	
****	*****	*****
	(B G G , Part I 1906 page 983)	

Sections 1 and 3 —THE ACT MADE APPLICABLE TO PORTIONS OF LANDS ACQUIRED FOR THE RAJPUTANA MALWA STATE RAILWAY

of lands which have been acquired for the use of the Rajputana Malwa State Railway including the land occupied as stations out buildings and for other purposes connected with the Railway, the provisions, so far as they may be applicable of the Bombay Abkari Act, 1878, and of the Opium Act, 1878, and of the rules and orders made by or by officers of the Government of Bombay under these Acts are extended to the said lands

II — Interpretations

Section 3 (3) — COMMISSIONER OF CUSTOMS APPOINTED AS THE COMMISSIONER OF ABKARI REVENUE

4 No 5757, dated 8th November 1878, as modified by No 6161, dated 29th November 1878 — Under the powers conferred by section 3, clause (3) of the Bombay Abkari Act 1878 Government have appointed for the purposes of the said Act the Commissioner of Customs as the Commissioner of Abkari Revenue for the whole of the Presidency except Sind and Aden (B G G , Part I, 1878, pages 708 and 787)

*Section 3 (3)—POLITICAL RESIDENT AT ADEN APPOINTED AS
THE COMMISSIONER OF ABKARI REVENUE*

5 No 6161 dated 29th November 1878 as amended by No 7480 dated 18th December 1886 —Under the powers conferred by section 3 clause (3) of the Bombay Abkari Act 1878 Government have appointed for the purposes of the said Act the Political Resident at Aden as the Commissioner of Abkari Revenue for the Settlement of Aden and the Island of Perim (*BGG* Part I 1878 page 787 and Part I of 1886 page 1063)

*COMMISSIONER OF OPIUM AND ABKARI TO BE THE COMMISSIONER
WITHIN LANDS ACQUIRED FOR THE USE OF RAJPUTANA MALWA
STATE RAILWAY*

6 Government of India Foreign Department No 1187 dated 17th April 1880 (G R P D No 3313 dated 30th May 1885) —The Government of India have directed that the Commissioner of Opium and Abkari in the Bombay Presidency shall be deemed for the purposes of the Abkari and Opium Acts and of the rules and orders made by officers of the Government of Bombay to be the Commissioner within all the lands acquired from His Highness the Gaekwar of Baroda and the Divan of Palanpur for the use of the Rajputana Malwa State Railway

*Section 3 (8)—CERTAIN DESCRIPTIONS OF COUNTRY LIQUOR
DECLARED AS FOREIGN LIQUOR*

7 No 502 dated the 25th February 1921 —In exercise of the powers conferred by the proviso to sub section (8) of section 3 of the Bombay Abkari Act 1878 (Bom V of 1878) and in supersession of Government Notification in the Revenue Department No 10516 dated the 2nd November 1916 the Government of Bombay are pleased to declare the following descriptions of country liquor to be foreign liquor for the purposes of the said Act —

(1) Perfumed spirits essences of whisky rum and brandy denatured spirits and drugs medicines and chemicals containing spirit

(2) Grape liquor

(3) Malt liquor and

(4) All other liquors such as spirits of wine rectified spirits brandy whisky rum gin and ginger wine which are liable to duty at the same special rates as those prescribed for liquors in Part II of Schedule II to the Indian Tariff Act 1894 (VIII of 1894)

(*BGG* Part I of 1921 page 516)

*Section 3 (9)—CERTAIN INTOXICATING SUBSTANCES DECLARED
AS INTOXICATING DRUGS*

8 No 5021 dated the 25th February 1921 —In exercise of the powers conferred by the proviso to sub section (9) of section 3 of the Bombay Abkari Act 1878 (Bom V of 1878) the Government of Bombay are pleased to declare that the following intoxicating substances

shall be deemed to be intoxicating drugs for the purposes of the said Act —

(1) Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (*erythroxylum coca*), and all drugs, synthetic or other, having a like physiological effect to that of cocaine

(2) All preparations and admixtures of any of the above
(*B G G*, Part I, of 1921, page 546)

III — Powers conferred by Government on subordinate officers

Section 5 — CERTAIN OFFICERS APPOINTED TO EXERCISE ALL THE POWERS AND PERFORM ALL THE DUTIES OF A COLLECTOR

9 No C 156, dated the 5th January 1922 — In exercise of the powers conferred by section 5 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of all previous notifications issued thereunder, the Government of Bombay are pleased to appoint the officers specified in column 2 of the schedule hereto appended to exercise, within the limits of the area specified in column 3 of the said schedule, all the powers and perform all the duties conferred and imposed by the said Act on a Collector —

Schedule

Serial No	Designation of officer	Limits of jurisdiction
1	The Assistant Resident at Aden for the time being in charge of the Abkari Department in the Settlement	The Settlement of Aden
2	The Assistant to the Political Resident, Perim	The Island of Perim
3	The Cantonment Magistrate	The Cantonment of Deesa
4	The Cantonment Magistrate Baroda	The Cantonment of Baroda
5	The Political Agent, Palanpur	The lands lying in the territories of H H the Gaekwar of Baroda and H H the Nawab of Palanpur which are, or may hereafter be, occupied by the Rajputana Malwa Railway
6	The Political Agents, Mahi Kantha and Rewa Kantha	The area of the Native States under their respective control whose Abkari revenue has been leased to the British Government
7	The Deputy Commissioners of Salt and Excise Northern Central and Southern Divisions	Their respective jurisdictions and concurrently with the Collectors of Land Revenue subject to the orders of the Commissioner of Customs, Salt and Excise, Bombay

Section 6 — CERTAIN OFFICERS INVESTED WITH POWERS UNDER
CERTAIN SECTIONS OF THE ACT

10 No C-156 (a), dated 5th January 1922 — In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of all previous notifications issued thereunder, the Government of Bombay are pleased to invest the officers mentioned in column 2 of the schedule hereto appended with the powers under the said Act specified against them in column 4 of the said schedule, within the limits of the area specified in column 3 of the said schedule —

Schedule

Serial No	Designation of officer	Limits of jurisdiction	Powers which may be exercised
1	2	3	4
1	Collector of Customs Bombay	Within the limits of the Town and Island of Bombay	Powers of a Collector under section 13
2	Mamlatdars and Mahalkaris (or in their absence their Head Karkuns) in the Surat and the Panch Mahal Districts	Within their respective jurisdictions	Powers of a Collector to grant tapping licenses under section 14 (1) (c) and (d) for domestic consumption
3	All Superintendents of Salt and Excise in charge of Sub-divisions in the Bombay Presidency excluding Sind and Aden (except the Superintendent of Salt and Excise Surat Sub division)	Do	Powers of a Collector to grant tapping licenses under section 14 (1) (c) and (d)
4	Superintendent of Salt and Excise Surat Sub division	Broach District only	Do
5	Superintendents of Salt and Excise and Assistant and Deputy Collectors	Within their respective jurisdictions	Powers of a Collector under section 14 B
6	Mamlatdars Mukhtiarkars and Mahalkaris or in their absence their Head Karkuns and Avallarkuns possessing magisterial powers	Do	Powers of a Collector under section 14 B up to a limit of 20 gallons in the case of country liquor and 250 tolas in the case of intoxicating drugs.
7	All Inspectors Coast Guard Inspectors, Sarkarkuns and Assistant Inspectors of the Department of Salt and Excise, including those in Sind and Excise Gauger, Aden	Do	Do
8	Range Forest Officers, Warhal, Gulbund, Ahwa Sarwar, Mheskatri and Subir in the Dangs forests	Do	Do

Serial No	Designation of officer	Limits of jurisdiction	Powers which may be exercised
1	2	3	4
9	Superintendent of Salt and Excise, Bombay Sub-division	Within his jurisdiction	Powers of a Collector to grant short term licenses under section 16
10	Mamlatdars (or in their absence their Head Karkuns) of Igatpuri Nandgaon and Bhusawal	Within the limits of the towns of Igatpuri, Manmad and Bhusawal respectively	Do
11	All Superintendents of Salt and Excise in charge of Sub-divisions in the Bombay Presidency excluding Sind and Aden (except the Superintendents of Salt and Excise Bombay and Surat Sub divisions)	Within their respective jurisdictions	Powers of a Collector to grant free foot booth licenses under section 16
12	Superintendent of Salt and Excise Surat Sub division	Broach District only	Do
13	Assistant and Deputy Collectors	Within their respective jurisdictions	Sections 13 17 (2) 73 (b) 36 37 40 and 45 (a)
14	" " " "	Do	Section 18 B
15	alkaris (or in their absence their Head Karkuns) and Amalkarkuns possessing Magisterial powers	Do	Section 13 up to a limit of 500 gallons of country liquor and of any quantity of intoxicating drugs, section 17 (2) up to a limit of 20 gallons in the case of country liquor and 200 tolas in the case of intoxicating drugs, section 13 (b) 36 77, 40 and 1 (a)
15A	All Mamlatdars Mukhtarkars and Mahalkaris	Do	Powers of a Collector to issue passes for the import of foreign liquor under section 13 (1), G. N. No 102 C dated 10th Mar 1911
16	Mamlatdars and Mahalkaris in the districts of Kaira, Broach, Surat, Vasik, Thana and Kolaba	Do	Section 18 But up to a limit of 2 Indian maunds in as far as the grant of permits and passes for the possession and transport of mhowri flowers exceeding the prescribed weight is concerned

Serial No	Designation of officer	Limits of jurisdiction	Powers which may be exercised
1	1	3	4
17	Deputy Commissioner of Excise, Bombay Presidency	Within his jurisdiction	Sections 13, 18 B, 33 (b), 36, 37, 38 A, 38 D and 45 (a)
18	All Superintendents of Salt and Excise in charge of Sub divisions in the Bombay Presidency excluding Sind and Aden	Within their respective jurisdictions	Sections 13, 17 (2), 33 (b), 36, 37, 38 A, 38 D, 40, 41, 45 (a), and 55 A (to compound offences up to Rs 25)
19	Superintendent of Salt and Excise, Sind	Within his jurisdiction	Sections 13, 17 (2), 33 (b), 36, 37, 38 A, 38 D, 40, 41, 45 (a), and 55 A
20	Superintendents of Salt and Excise, Kaira, Surat, Nasik, Thana and Kolaba Sub divisions	Within their respective jurisdictions	Section 18 B
21	Distillery Supervisors	Do	Sections 13, 18 B, 33 (b), 36, 37, 38 A, 38 D and 45 (a).
22	All Inspectors, Coast Guard Inspectors, Sarkarkuns, and Assistant Inspectors of the Department of Salt and Excise including those in Sind, and Excise Gauger, Aden except the Excise Inspector in charge of foreign liquor vend fee office in Bombay and in Karachi	Within their respective jurisdictions	Section 13 up to a limit of 500 gallons in the case of country liquor and of 2 Indian maunds in the case of intoxicating drugs; section 17 (2) up to a limit of 20 gallons in the case of country liquor and of 250 tolas in the case of intoxicating drugs; sections 33 (b), 36, 37, 38 A, 38 D, 40 (so far as the execution of warrants issued by a duly empowered officer under this section is concerned), 41 and 45 (a)
23	Excise Inspectors in charge of foreign liquor vend fee office in Bombay and in Karachi	Within his jurisdiction	Section 13, section 17 (2) up to a limit of 20 gallons in the case of country liquor and of 250 tolas in the case of intoxicating drugs; sections 33 (b), 36, 37, 38 A, 38 D, 40 (so far as the execution of warrants issued by a duly empowered officer under this section is concerned), 41 and 45 (a) (Added vide G. N. No 8319 dated 9th Aug 1923 and 12th Nov. 1923).

Serial No 1	Designation of officer 2	Limits of jurisdiction 3	Powers which may be exercised 4
23	Range Forest Officers Waghai Gul kund Ahwa Sarwar Mheskatni and Subir in the Dangas forests	Within their respective jurisdictions	Section 13 up to a limit of 50 gallons in the case of country liquor and of 250 tolas in the case of intoxicating drugs, sect on 17 (2) up to a limit of 20 gallons in the case of country liquor and of 250 tolas in the case of intoxicating drugs, sections 33(b), 36, 37, 38 A, 38D, 40 (so far as the execution of warrants issued by a duly empowered officer under this section is concerned), 41 and 45 (a)
24	Collectors and Deputy Commissioners of Salt and Excise	Do	Sections 33 (b), 38-D and 45 (a)
25	Mamlatdars, Mukhtlarkars, Mahalkaris and Avalkarkuns exercising the powers of a third class Magistrate only	Do	Section 40
26	Excise Inspectors in the Kaira District.	Do	Section 18 B in so far as the grant of licenses for the sale of mhowra flowers exceeding the prescribed weight is concerned
27	Sub Inspectors of the Department of Salt and Excise including Darogas (as amended by G N No 176 C dated 17 Oct 19-3)	Do	Sections 33 (b), 36 37, 38 A, 38 D, 40 (so far as the execution of warrants issued by a duly empowered officer under this section is concerned) 41 and 45 (a)
28	All Jamadars Dafedars in Sind, Havalkars and Naiks of the Department of Salt and Excise	Do	Sections 36 37, 38 A and 40 (so far as the execution of warrants issued by a duly empowered officer under this section is concerned)
29	All sowars in Sind, peons syrangindals and lascars of the Department of Salt and Excise	Do	Section 37

Serial No	Designation of officer	Limits of jurisdiction	Powers which may be exercised.
1	2	3	4
30	Sarkarkun, Broach	Within his jurisdiction	Section 18 B
31	All Preventive Officers and Inspectors of the Customs Department in the Town and Island of Bombay and in Karachi	Within their respective jurisdictions	Section 36
32	All Officers of Customs and Preventive Service in Bombay and in Karachi	Do	Section 37
33	Supervisor, Inspectors Jamadars Havildars and Naiks of the Tobacco Department in the Town and Island of Bombay	Do	Sections 36, 37 and 38 A
34	All persons of the Tobacco Department in the Town and Island of Bombay	Do	Section 37
35	All officers of the Forest Department above the rank of Forest Guard	Do	Sections 36 and 37.
36	Superintendents and Assistant Superintendents of Police in Sind	Do	Section 13
37	Superintendents Assistant Superintendents and Inspectors of Police in Sind	Do	Section 33 (b)
38	All Police Officers of and above the rank of Head Constable	Do	Sections 36 and 37.
39	Other officers of the Police Department	Do	Section 37

(B G G, Part I, 1922, pages 26 27 and 701 and 1794 of Part I of 1923)

Section 6—CERTAIN OFFICERS INVESTED WITH POWERS UNDER SECTIONS 13 AND 14 (1) (c) AND (d) OF THE ACT

11 No 156 C, dated 9th August 1922 —In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in continuation of Government Notification in the Revenue Department, No C 156 (a), dated the 5th January 1922, the Government of Bombay is pleased to invest the officers mentioned in column 1 of the schedule hereto appended with the powers under the said Act specified against them in column 2 of the schedule, to be exercised by them within the limits of their respective jurisdictions —

Schedule

Designation of officer	Powers which may be exercised
(1) Mamlatdar of Patan Taluka and Mahalkari of Shirala Peta in the Satara District or in their absence their Head Karkuns	Powers of a Collector to grant tapping licenses under section 14 (1) (c) and (d) for domestic consumption.

Designation of officer

Powers which may be exercised

- | | |
|--|---|
| (3) Sarkarkun Damru Frontier, and the Nakhedars of Kunta, Kahu Patharpunja, Kolah and Bagwada on the said frontier | Powers under section 13 to issue passes for the importation of foreign liquor from Damru into the Bombay Presidency |
|--|---|

(B G G Part I 1922 page 1780)

Section 6 — CERTAIN OFFICERS INVESTED WITH POWERS UNDER SECTION 16 OF THE ACT

12 No 156 C, dated 1st September 1922 — In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Government of Bombay is pleased to invest the undermentioned officers with the powers of a Collector to grant short term licenses under section 16 of the said Act, for the sale of foreign liquors to be exercised by them within their respective jurisdictions —

- (1) The Superintendent of Salt and Excise Thana Sub Division
- (2) The Excise Inspectors Kalyan, and Bandra and in their absence the Mamlatdars of Kalyan and South Salsette, respectively

(B G G, Part I, 1922, page 2033)

Section 6 — CLERKS IN CHARGE OF LAND CUSTOMS STATIONS ON THE GOA FRONTIER AND KARBUNS IN CHARGE CERTAIN PORTS IN THE SOUTHERN DIVISION INVESTED WITH POWERS UNDER SECTION 13 OF THE ACT

13 No 156 C, dated the 18th December 1922 as amended by G N No 6127, dated 9th October 1923 — In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bombay V of 1878) the Government of Bombay is pleased to invest the undermentioned officers with powers under section 13 of the said Act, to be exercised by them within their respective jurisdiction to issue passes for the transport of foreign liquor imported in the land customs stations and ports mentioned below —

Goa Frontier

1 Clerks in charge of the land customs stations at—

- | | |
|-----------------|------------|
| (1) Castle Rock | (5) Anmoda |
| (2) Digosai | (6) Chorli |
| (3) Talewadi | (7) Majali |
| (4) Kundal | |

Southern Division of the Bombay Presidency proper

II Karkuns in charge of the ports at—

Ratnagiri Sub Division

- (1) Harnai
- (2) Jaigad
- (3) Vizadurg
- (4) Deogad

Kanara Sub Division

- (5) Kumta
- (6) Tadri
- (7) Bharkal

(B G G Part I, 1922, page 2864)

Section 6—FOREST OFFICERS IN THE AKRAMI PARGANA INVESTED WITH POWERS UNDER CERTAIN SECTIONS OF THE ACT

14 No 4335 C, dated the 18th December 1922 —In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in continuation of Government Notification in the Revenue Department No C 156 (a) dated the 5th January 1922, the Government of Bombay is pleased to invest the officers of the Forest Department mentioned in column 1 of the schedule hereto appended with the powers under the said Act specified against them in column 2 of the said schedule to be exercised by them within the Akrami area of the West Khandesh District —

Schedule

Designation of officer	Powers which may be exercised
(1) Divisional Forest Officer and <i>ex officio</i> Assistant Collector, Akrami	Powers of a Collector to grant tapping licenses under section 14 (1) (c) and (d) Powers under sections 16, 38A, 38D, 41 and 55A to compound offences up to Rs 25
(2) Range Forest Officer and Mahalkari, Akrami	Powers under sections 38A 38D and 41
(3) All Forest Officers in the Akrami above the rank of Forest guards	Powers under section 38A, 40 (so far as execution of warrants issued by a duly empowered officer under this section is concerned) and 45(a)

(B G G, Part I 1922, page 2865)

Section 6—FOREST OFFICERS IN THE PEINT TALUKA OF THE NASIK DISTRICT INVESTED WITH POWERS UNDER CERTAIN SECTIONS OF THE ACT

15 No 7172, dated 20th January 1923 —In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bom. V of 1878), and in continuation of Government Notification in the Revenue

Department No 4335 C, dated the 18th December 1922, the Government of Bombay is pleased to invest the officers of the Forest Department mentioned in column 1 of the Schedule hereto appended with the powers under the said Act specified against them in column 2 of the said Schedule to be exercised by them within the Peint Taluka of the Nasik District —

Schedule

Designation of officer	Powers which may be exercised
(1) Divisional Forest Officer, West Nasik	Powers under sections 13, 14 (1) (c) and (d), 14B, 16, 17 (2) 33 (b), 38A 38D, 40, 41, 45 (a) and 55A to compound offences up to Rs 25
(2) Range Forest Officers of Peint, Harsul and Barhe	Powers under section 13 up to a limit of 50 gallons in the case of country liquor and of 250 tolas in the case of intoxicating drugs, section 14B, section 17 (2) up to a limit of 20 gallons in the case of country liquor and 250 tolas in the

duly empowered officer under this section is concerned), 41 and 45(a)

(B G G, Part I, 1923, page 157)

Section 6 — HUZUR DEPUTY COLLECTOR BELGAUM, EMPOWERED TO GRANT SHORT-TERM LICENSES

16 No 156 C, dated 27th April 1923 — In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Government of Bombay is pleased to invest the Huzur Deputy Collector, Belgaum with the powers of a Collector to grant short term licenses, under section 16 of the said Act for the sale of foreign liquors, to be exercised by him within Belgaum City and Camp

(B G G Part I 1923, page 965)

IV — Import, Export, Transport and Possession

Sections 9, 10 and 19 — CONSIGNMENTS OF SPIRITUOUS PRODUCTS OF THE ALEMBIC CHEMICAL WORKS CO, LTD, BARODA, INTENDED FOR MADRAS PRESIDENCY AND CENTRAL PROVINCES AND BIFRAP ALLOWED TO PASS FREE OF DUTY

17 No 2745, dated the 27th September 1920 — In exercise of the powers conferred by sections 9, 10 and 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that consignments of spirituous products of the Alembic Chemical Works Company, Limited, Baroda, intended for the Madras Presidency, shall be allowed to pass through the Bombay Presidency, free of duty, provided that they are

covered by the necessary permits granted by any Excise Officer duly empowered in this behalf by the Government of Madras

(B G G , Part I, 1920, page 2666)

18 No 8036, dated 12th June 1923 —In exercise of the powers conferred by sections 9, 10 and 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Government of Bombay is pleased to direct that the consignments of foreign liquor manufactured by the Alembic Chemical Works Company, Limited, Baroda, which are intended for the Central Provinces and Berar, shall be allowed to pass through the Bombay Presidency, free of duty, provided that they are covered by the necessary permits granted by any Excise Officer duly empowered in this behalf by the Government of the Central Provinces

(B G G , Part I, 1923, page 1232)

*Sections 9 and 10 —LIQUOR DESPATCHED FROM ONE PLACE TO ANOTHER
IN THE CENTRAL PROVINCES ALLOWED TO PASS FREE OF DUTY
THROUGH EAST KHANDESH DISTRICT*

19. No 493, dated 21st February 1921 :—In exercise of the powers conferred by sections 9 and 10 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Government of Bombay are pleased to direct that the consignments of liquor despatched from one place to another in the Central Provinces shall be allowed to pass, free of duty, through the East Khandesh District, provided —

- (1) that the route taken is the most convenient for the transport of such liquor, and
- (2) that the consignments of liquor are covered by the necessary permits granted by any Excise Officer duly empowered in this behalf by the Government of the Central Provinces

(B G G , Part I 1921, page 466)

*Section 9 —IMPORT OF RECTIFIED SPIRITS FROM ROSA DISTILLERY TO
BONDED WAREHOUSES IN SIND*

20 In exercise of the powers conferred by section 9 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to permit the importation into the country liquor bonded warehouses in Sind, on permit issued by the Deputy Commissioner, Saharanpur, of rectified spirits manufactured in the Rosa Distillery in the United Provinces of Agra and Oudh and intended for the use of chemists in Sind licensed to use such spirits for the manufacture of drugs, medicines and chemicals

(Govt Resolution No 4975, dated 27th May 1912)

Section 9 —IMPORT OF INTOXICATING DRUGS INTO ADEN

21. No 9237-E, dated 13th November 1894 —With reference to section 9 (c) of the Bombay Abkari Act, 1878, Government are pleased

to pass orders as to the terms on which the import into the Settlement of Aden of intoxicating drugs may be permitted as follows —

The import of intoxicating drugs into the Settlement of Aden is permitted subject to the condition that—

- (a) they shall on import be deposited in such Ablari warehouse as the Commissioner may by Rules under section 35 (f) of the Bombay Ablari Act 1878 appoint or the purpose
- (b) they shall not be removed from such warehouse until payment of the charges payable thereon and
- (c) that such duty shall be paid within three years from the date of their deposit in such warehouse

(B G G Part I 1894 page 1140)

Section 11 —IMPORT EXPORT OR TRANSPORT BY SEA OR BY LAND INTO FROM OR WITHIN ANY PART OF THE BOMBAY PRESIDENCY OF LIQUOR MANUFACTURED OR PRODUCED IN PORTUGUESE INDIA PROHIBITED

22 No 3081 dated the 2nd November 1920 as amended by Government Notification No C 811 dated the 26th September 1921 —In exercise of the powers conferred by section 11 of the Bombay Ablari Act 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit the import export or transport by sea or by land into from or within any part of the Bombay Presidency of liquor manufactured or produced in any part of Portuguese India

(B G G Part I 1920 page 3028 and B G G Part I 1921 page 2374)

Section 11 —IMPORT EXPORT AND TRANSPORT OF TODDY SPIRIT INTO FROM AND WITHIN THE DISTRICTS OF RATNAGIRI KANARA DHARWAR BELGAUM AND BIJAPUR PROHIBITED

23 No 609 dated the 21st February 1920 In exercise of the power conferred by section 11 of the Bombay Ablari Act 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit with effect from the 22nd day of April 1920 the import export or transport of toddy spirit into from or within the districts of Ratnagiri Kanara Dharwar Belgaum and Bijapur

(B G G Part I 1920 page 545)

Section 11 —TRANSPORT OF TODDY WITHIN THE SETTLEMENT OF ADEN AND SHEIKH OTHMAN PROHIBITED

24 No 6706 B dated 21st July 1913 —In exercise of the powers conferred by sub section (f) of section 11 of the Bombay Ablari Act 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit the transport of toddy of every description not being unfermented toddy within the Settlement of Aden and Sheikh Othman except within the limits of the Hiswa village

(B G G Part I 1913 page 1169)

Section 11—IMPORT OR EXPORT OF TODDY INTO OR FROM THE
SETTLEMENT OF ADEN AND SHEIKH OTHMAN, PROHIBITED

25. No 6706 D, dated the 21st July 1913 —In exercise of the powers conferred by sub section (a) of section 11 of the Bombay A'bkārī Act, 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit the import or export of toddy of every description, not being unfermented toddy, into or from the Settlement of Aden and Sheikh Othman

(B G G, Part I, 1913, page 1170)

Section 11—IMPORT, EXPORT OR TRANSPORT OF CHARAS INTO, FROM OR
WITHIN THE BOMBAY PRESIDENCY EXCLUDING SIND AND ADEN,
PROHIBITED

26. No 5074, dated the 23rd April 1917 as amended by Government Notification No 1598 (b), dated the 9th December 1921 —In exercise of the powers conferred by section 11 of the Bombay A'bkārī Act, 1878 (Bom V of 1878), the Governor in Council is pleased to prohibit with effect from 1st April 1922 the import or export of charas or any preparation or admixture thereof into or from, and the transport of charas or any preparation or admixture thereof within any part of the Bombay Presidency excluding Sind and Aden

(B G G, Part I, 1917, page 1048 and Part I, 1921, page 3218)

Section 11—IMPORT, EXPORT AND TRANSPORT BY INLAND POST
OF COCAINE AND ITS ALLIED DRUGS, PROHIBITED

27. No 2458, dated 4th March 1916 —In exercise of the powers conferred by section 11 of the Bombay A'bkārī Act, 1878 (Bom V of 1878), the Governor in Council is pleased to prohibit the import, export and transport by the inland post of Cocaine and its allied drugs and preparations thereof except the medicinal preparations specified in the list published in Government Notification in the Revenue Department, No 2457, dated the 4th March 1916 provided that this prohibition shall not apply to transactions on behalf of Government

(B G G, Part I, 1916, page 424)

Section 12—TRANSPORT, IMPORT, EXPORT OF CERTAIN EXCISE-
ABLE ARTICLES EXCEEDING CERTAIN QUANTITY PROHIBITED
EXCEPT UNDER A PASS

28. No C-1277, dated the 5th April 1922 —In exercise of the powers conferred by section 12 of the Bombay A'bkārī Act, 1878 (Bom V of 1878), and in supersession of the Government Notifications noted in the margin, the Government of Bombay is pleased—

I. To direct that, save as provided in any notification under section 11 of the Act, excisable articles of the kinds entered in the first

column of the schedule hereto and hemp may, without a pass, be—

(a) transported or removed—

(i) within any area entered in the second column of the said schedule in the quantities respectively entered in the third column thereof, and

(ii) from or to any place within any area entered in the second column of the said schedule to or from any place without such area in the quantities respectively entered in the fourth column thereof, and

(b) imported into or exported from the Bombay Presidency, including Sind and Aden, in quantities entered in column 4 of the said schedule —

Article 1	Areas 2	Maximum quantity prescribed for transportation	
		3	4
1 Country liquor of every kind except toddy.	(1) The Town and Island of Bombay and all other municipal cantonment and notified areas in each of the several districts of the Presidency excluding Aden (except the municipal district of Viramgaon Dhulia, Poona Ahmednagar Ratnagiri and Sirsi, and the cantonments of Poona, Mahabeshwar*, Kurhee and Ahmednagar) the area within five miles from the limits of the municipal district of Ahmedabad and the East Khan dakh district	One sixth of an Imperial gallon or one reputed quart bottle	One quarter of a pint
⑤	(2) The municipal and cantonment areas not included in item (1)	Nil	Nil
	(3) Sind (excluding the municipal, cantonment and notified areas) and Aden	One imperial gallon or six reputed quart bottles	One quarter of a pint.
	(4) The remainder of the Presidency	One half of an Imperial gallon or three reputed quart bottles	Do.

* The word "Mahabeshwar" was inserted by G. N. No 1277 C, dated 11th May 1923.

Articles.	Areas	Maximum quantity prescribed for transportation	
1	2	3	4
2 Toddy of every description (not being unfermented toddy in transport from the place where it is drawn to the place where it is to be locally disposed of)	The City of Bombay The districts of Kolaba Ratnagiri Kanara Surat and Thana	Four Imperial gallons	One quarter of a pint.
	The City of Broach Ankhoshwar taluka and the Hansot mahal of the Broach district	Two Imperial gallons	Do
	The remainder of the Presidency excluding Aden and the areas already specified	One Imperial gallon or six reported quart bottles	Do
	Aden and Shikl Othman	See Government Notifications Revenue Department No 6706 B dated 21st July 1913 and No 6706 C, dated 21st July 1913	See Government Notification, Revenue Department t. No 6706 D, dated 21st July 1913
3 Denatured spirit	The Presidency of Bombay including Sind and Aden	Five Imperial gallons in the case of ordinary denatured spirit only (L. & C. No 1340 C (b) dated 13th April, 1923)	
4 (1) Ganja or any preparation or admixture thereof	The Presidency of Bombay including Sind and Aden	Five tolas	Five tolas.
(2) Charat or any preparation or admixture thereof	Sind and Aden	Three tolas	Three tolas
(3) Bhang or any preparation or admixture thereof	The Presidency of Bombay including Sind and Aden	One fourth of an Indian seer or 20 tolas	One fourth of an Indian seer or 20 tolas.
(4) Hemp	Do.	Do	Do
5 Coca leaves and kalcoids of coca every other intoxicating drink or substance prepared from the coca plant (<i>carya coccifera</i>) and all drugs synthetic or other, having a like physiological effect to that of cocaine and all preparations and admixtures of any of the above	1)	If transported or removed by a duly licensed medical practitioner 20 grains, or if covered by a <i>loa-fid</i> prescription from a duly qualified medical practitioner 6 grains otherwise nil	If transported or removed by a duly licensed medical practitioner 20 grains, or, if covered by a <i>loa-fid</i> prescription from a duly qualified medical practitioner, 6 grains, either way, and

Section 12 —No MEDICINAL PREPARATIONS CONTAINING COCAINE, ETC., ARE EXEMPTED FROM EXCISE RESTRICTIONS

29. No 6557/C (a), dated 4th April 1923 —In exercise of the powers conferred by section 12 of the Bombay Abkari Act, 1878 (Bombay V of 1878) the Government of Bombay is pleased to cancel Government
 No 7078, dated 18th July 1916,
 port, export and transport of

 of the coca plant,

(B G G, Part I, 1923 page 101)

Sections 12 and 19 —CERTAIN EXCISABLE ARTICLES TRANSPORTED UNDER A PASS FROM ONE PART TO ANOTHER OF CERTAIN INDIAN STATES THROUGH THE INTERVENING BRITISH TERRITORY EXEMPTED FROM DUTY.

30. No 3968, dated 27th July 1922 and 1st December 1922 —In exercise of the powers conferred by sections 12 and 19 of the Bombay

No	6337	dated	7th September 1886
"	8327	"	26th December 1887
"	633	"	28th January 1888
"	3037	"	1st May 1888
"	7046	"	12th October 1891
"	3366	"	5th May 1893
"	8426	"	17th November 1893
"	1464	"	31st February 1894
"	10154	"	11th December 1894
"	10700	"	23rd December 1894
"	9888	"	10th November 1898
"	10754	"	30th December 1898
"	4274	"	21st June 1899
"	4871	"	22nd July 1903
"	4853	"	14th June 1905
"	6760	"	21st August 1905
"	5475	"	5th June 1906
"	10520	"	6th November 1906
"	8671	"	25th August 1908
"	4311	"	11th May 1910
"	7035	"	22nd August 1911
"	4012	"	26th March 1912
"	9518	"	15th October 1912
"	1483	"	18th February 1914
"	6444	"	8th June 1916
"	806	"	5th March 1920

Abkari Act, 1878 (Bom V of 1878), and in supersession of the notifications specified in the margin, the Government of Bombay is pleased to exempt from any duty which may be leviable under any provision of the said Act, the excisable article or articles entered in column 4 of the entry relating to the state in India specified in column 2 of the schedule hereto annexed, when transported from one part of the said state to another part thereof, through intervening British territory under a pass issued by any of the officers entered in column 3 of the aforesaid entry, and to authorise the said

officers in respect of the said passes for the purposes of proviso (ii) to section 12 of the said Act —

Schedule.

Serial No	Name of State	Officers authorised to grant passes	Excisable articles
1	Baroda	(1) Excise Commissioner of Baroda (2) Subhas of districts (3) Sub-subhas (4) Abkari Superintendents (5) Wahi-wadars	Country spirit, toddy, bhang and ganja.

Serial No	Name of State	Officers authorised to grant passes	Exemtable articles
1	Baroda—contd	(6) Mahalkaris (7) Awalkarkuns (8) Magistrates (9) Distillery Superintendents (10) Dep't Inspectors	
2	Deogad Baria	(1) Distillery Inspector (2) First and second class Magistrates (3) Huzur Shrestedar Excise Daftar	Country spirit, bhang and ganja
3	Dharampur	(1) Daroga of the State Distillery (2) Any abkari officer, duly authorised to issue passes under section 13 of the Act of the district or taluka through which the article is transported	Country spirit and toddy
4	Hyderabad (His Exalted Highness the Nizam's territory)	(1) Excise Commissioner (2) Excise Talukdars (3) Excise Superintendents (4) Excise Inspector in charge of a Distillery (5) Any Magistrate	Country spirit, toddy, bhang and ganja
5	Idar	(1) Excise Superintendent of the State (2) Karkuns in charge of country spirit dep'ts (Amended as per G N No 3968 dated 1st December 1922)	Country spirit.
6	Intore	(1) Officer in charge of the country spirit warehouse at Sendwa (2) Officer in charge of the Ganja Warehouse, Sanawad	Country spirit, ganja and bhang
7	Khairpur	(1) Mukhtyarkar of Khairpur or in his absence, (2) Mutsadi of Khairpur (2) Mukhtyarkar of Gambhat (3) Mukhtyarkar of Mirmah	Country spirit and ganja bhang, charas and their preparations
8	Kolhapur	(1) Chief Revenue Officer (2) Mamladars (3) Mahalkaris (4) In the absence of (2) and (3) their first karkuns (5) Excise Commissioner of the State (6) Inspector in charge of Kolhapur Distillery (7) Inspector in charge of Hemp Drugs Warehouse, Kolhapur	Country spirit, toddy, bhang and ganja.
9	Palanpur	(1) Dep't Inspectors	Country spirit and ganja, bhang and preparations thereof.

Serial No	Name of State	Officers authorised to grant passes	Excisable article
10	Rajppla	(1) Huzur Treasury Officer (2) Thandars and in their absence their Avalkarkuns (3) Distillery Inspector and his sub inspectors (4) Depot keepers	Country spirit bhang and ganja
11	Sawantwadi	(1) The State Karbhari Sawantwadi (2) Kamavardars of Pethas (3) Avalkarkun Kudal Petha	Country spirit

Provided that —

(1) Each such pass shall specify—

- (a) the number and date thereof,
- (b) the names of the transporter and his agent, if any,
- (c) the names of the places from and to which the excisable articles are to be conveyed,
- (d) the number and description of each vessel or package containing excisable articles,
- (e) the quantity of each kind of excisable articles contained in each vessel or package,
- (f) the strength of the liquor contained in each vessel or package,
- (g) the route by which the excisable articles are to be conveyed and the names of the British villages through which the consignment will pass,
- (h) the mode of conveyance, and,
- (i) the date up to which the pass shall hold good,

(2) each vessel or package containing excisable articles shall be securely closed and sealed with the official seal of the officer issuing the pass and shall have marked on it the kind and quantity of the excisable articles contained therein and, in the case of liquor, the strength thereof,

(3) every such pass shall be kept in the possession of the transporter or his agent, whichever of them is in charge of the consignment of excisable articles during its transit through British territory it shall be produced on demand by any village officer, Head Constable of Police, Excise Naik or any superior officer of the Revenue Police or Excise departments. The latter shall endorse on the pass the fact of his having verified the particulars of the consignment with those specified in the pass

(B G O , Part I, 1922, pages 1682 1683 and page 2826)

*Sections 12 (1) and 30 — VED FEE AT CERTAIN RATES LEVIABLE ON
FOREIGN LIQUOR REMOVED FROM CUSTOM HOUSES, ETC*

31 No 102 C, dated the 9th May 1923 as amended by Government Notification No 102 dated 14th August 1923 — In exercise of the powers conferred by proviso (2) to section 12 and section 30 of the Bombay Abkari Act, 1878 (Bom V of 1878) and in supersession of Government Notification in the Revenue Department No 102 C dated the 11th April 1922, the Government of Bombay is pleased to direct that—

- (1) no foreign liquor imported at the ports of Bombay or Karachi, or imported into the Bombay Presidency from other parts of British India or from Indian States, and
- (2) no foreign liquor, manufactured in the Presidency of Bombay, or manufactured in other parts of British India or in Indian States and imported into the Presidency of Bombay on which excise duty is payable at the special rates prescribed for liquors in Part II of Schedule II to Act VIII of 1894

shall be removed from the Custom House or Distillery or across the boundaries of the Presidency as the case may be to the importers or transporters premises in the said Presidency, except under a pass issued by an Abkari Officer duly authorized in this behalf, which pass shall not be issued except on the following conditions —

- (1) that the person clearing the liquor from the Custom House or Distillery or removing it from the boundaries of the said Presidency as aforesaid shall pay in addition to any customs or excise duties payable, a fee at the following rates in respect of such pass —

a) When the liquor is in bottles—

Rs 1 8 0 per dozen quart bottles of spirits, other than rectified spirit

Rs 1 0 0 per proof gallon (six quart bottles) of rectified spirit

Rs 0 12 0 per dozen quart bottles of wines

Rs 0 6 0 per dozen quart bottles of beer

(b) When the liquor is in the wood —

Rs 1 0-0 per proof gallon of spirits

Rs 0 6-0 per bulk gallon of wines

Rs 0 3-0 per bulk gallon of beer

- (2) that the said fee shall be payable in the case of persons holding a wholesale and importer's license in monthly instalments, on the quantity of liquor cleared during the month, and in other cases before issue of the pass

(B G G, Part I, 1923, page 1032)

Note — For rules regulating export under claim for refund of pass fee paid on duty paid foreign liquor please see paragraph 235 *infra*

32. No 6127 C, dated 11th April 1923 as amended by No 6127 C, dated 29th May 1923 — In exercise of the

<i>Goa Frontier</i>	<i>Daman Frontier</i>
1 Castle Rock	1 Challa Custom House
2 Diggi	2 Kunta Naka
3 Talewadi	3 Kalai Naka
4 Kundal	4 Kolak Naka
5 Anmode	5 Patharpunja Naka
6 Chorla	6 Bagwada Naka
7 Majali	

powers conferred by proviso (1) to section 12 and section 30 of the Bombay Abkari Act 1878 (Bombay V of 1878) the Government of Bombay is pleased to direct that no foreign liquor imported into the Bombay Presidency at the marginally noted Land Customs Stations on the Goa and Daman Frontiers shall be removed from

the said Land Customs Stations to the importer's premises in the said Presidency except under a pass issued by an Abkari Officer duly authorized in this behalf which pass shall not be issued except on the following conditions —

(1) that the person importing the liquor shall pay, in addition to any customs duty leviable thereon a fee at the following rates in respect of such pass —

(a) When the liquor is imported in bottles—

- Rs 1 8-0 per dozen quart bottles of spirits
- Re 0 12 0 per dozen quart bottles of wines.
- Re 0 6 0 per dozen quart bottles of beer

(b) When the liquor is imported in the wood—

- Re 1 0 0 per proof gallon of spirit
- Re 0 6 0 per bulk gallon of wines
- Re 0 3 0 per bulk gallon of beer

(2) that the said fee shall be payable in the case of persons holding a wholesale and importer's license in monthly instalments, on the quantity of liquor cleared during the month and in other cases before issue of the pass (Amended by G N No 6127, dated 9th October 1923)

(B G G Part I, 1923, pages 770 and 1133)

Section 14 B — POSSESSION OF TODDY SPIRIT WITHIN THE DISTRICTS OF RATNAGIRI, KANARA, DHARWAR, BELGAUM AND BIJAPUR PROHIBITED

33 No 6091, dated the 24th February 1920 — In exercise of the powers conferred by sub section (2) of section 14B of the Bombay Abkari Act 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit, with effect from the 22nd day of April 1920, the possession of toddy spirit by any person within the districts of Ratnagiri, Kanara, Dharwar, Belgaum and Bijapur

(B G G, 1920, Part I, page 515)

Section 14B — POSSESSION OF TODDY WITHIN THE SETTLEMENT OF ADEN AND SHEIKH OTHMAN EXCEPT HISWA VILLAGE, PROHIBITED

34. No 6706C, dated the 21st July 1913 —In exercise of the powers conferred by sub section (2) of section 14B of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that within the Settlement of Aden and Sheikh Othman with the exception of the Hiswa village, the possession of toddy of every description, not being unfermented toddy, by any person, is prohibited

(B G G , Part I, 1913, page 1171)

Section 14B — POSSESSION OF CHARAS WITHIN THE LIMITS OF BOMBAY PRESIDENCY EXCLUDING SIND AND ADEN, PROHIBITED

35. No 5075, dated the 23rd April 1917, as amended by Government Notification No 1593 (c), dated the 9th December 1921 —In exercise of the powers conferred by sub section (2) of section 14B of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that with effect from 1st April 1922 the possession of charas or any preparation or admixture thereof by any person within the limits of the Bombay Presidency excluding the province of Sind and Aden is prohibited

(B G G , Part I, of 1917, page 1048, and Part I of 1921, page 3218)

Section 14B — POSSESSION OF COCAINE, ETC , BY ANY PERSON OTHER THAN A LICENSED MEDICAL PRACTITIONER, CHEMIST OR DRUGGIST PROHIBITED WITHIN THE WHOLE OF THE PRESIDENCY OF BOMBAY INCLUDING SIND AND ADEN

36. No 6706 G, dated the 21st July 1913 —In exercise of the powers conferred by sub section (2) of section 14B of the Bombay Abkari Act, 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit the possession of the excisable articles specified in the schedule hereto, whether in a dry state or in solution within the whole of the Presidency of Bombay including Sind and Aden by any person other than a duly licensed Medical Practitioner or a duly licensed Chemist or Druggist or a person holding a *bona fide* prescription from a duly qualified Medical Practitioner

Schedule

(1) Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (*erythroxylum coca*) and all drugs, synthetic or other, having a like physiological effect to that of cocaine

(2) All preparations and admixtures of any of the above

(B G G , 1913, Part I, page 1171.)

V.—Sale.

Section 17.—PRESCRIBING THE MAXIMUM QUANTITY OF EXCISABLE ARTICLES WHICH MAY BE SOLD BY RETAIL TO ANY ONE PERSON AT ONE TIME OR TO ANY ONE PERSON IN THE AGGREGATE ON ANY ONE DAY WITHOUT A PASS AS LAID DOWN IN SUB-SECTION (2) OF SECTION 17

37. No C-1277, dated 5th April 1922—In exercise of the powers conferred by section 17 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of the Government Notifications noted in the margin, the Government of Bombay is pleased to direct that the limit of quantity within which the sale of the excisable articles specified in column 1 of the schedule hereto annexed shall be deemed to be sale by retail, shall be as specified in column 3 of the said schedule in the areas specified in column 2 of the said schedule.—

Government Notification, Revenue Department, No 5007, dated the 22nd April 1918

Government Notification, Revenue Department, No 2618 A, dated the 14th March 1919

Government Notification, Revenue Department, No C-718 (b), dated the 1st December 1921

Government Notification, Revenue Department, No 1598 (a), dated the 9th December 1921

Schedule

Excisable articles 1	Areas 2	Limit 3
1 Toddy	Aden and Sheikh Othman	vide Government Notifications in the Revenue Department, Nos 6706 B, 6606 C and 6706 D, dated the 21st July 1913
	Broach City, Ankleshwar Taluka and the Hansot Mahal of the Broach District	Two imperial gallons
	The City of Bombay and the districts of Surat, Thana, Kolaba, Ratnagiri and Kanara.	Four imperial gallons.
	The remainder of the Presidency of Bombay including Sind	One imperial gallon or six reputed quart bottles.
2. Country liquor other than toddy.	(1) The Town and Island of Bombay and all other municipal, cantonment and notified areas in each of the several districts of the Presidency, excluding Aden, the East Khandesh District and the area within five miles from the limits of the municipal district of Ahmedabad	One sixth of an imperial gallon or one reputed quart bottle.
	(2) Sind (excluding the municipal, cantonment and notified areas) and Aden.	One imperial gallon or six reputed quart bottles.

Excisable articles 1	Areas 2	Limit 3
2 Country liquor other than toddy— <i>contd</i>	(3) The remainder of the Presidency	One half of an imperial gallon or three reputed quart bottles
3 Denatured spirit	The whole of the Bombay Presidency including Sind and Aden	Five imperial gallons
4 (1) Charas or any preparation or admixture thereof	Sind and Aden	Three tolas
(2) Ganja or any preparation or admixture thereof	The whole Presidency of Bombay including Sind and Aden	Five tolas.
(3) Bhang or any preparation or admixture thereof	Do	One fourth of an Indian seer or 20 tolas
(4) Hemp	Do	Do
(5) (a) Coca leaves alkaloids of coca every other intoxicating drink or substance prepared from the coca plant (<i>erythroxylum coca</i>) and all drugs synthetic or other, having a like physiological effect to that of cocaine	The whole Presidency of Bombay including Sind and Aden	Six grains whether in a dry state or in solution, to a person holding a prescription from a duly qualified medical practitioner
(b) All preparations and admixtures of any of the above		

(B G G, Part I, 1922, pages 799—800)

VI—Special Provisions as to Mhowra Flowers

Section 18B (2)—DEFINITION OF THE “PRESCRIBED AREA” FOR PURPOSES OF THE SPECIAL PROVISIONS AS TO MHOWRA FLOWERS

38 No 7789, dated 26th June 1917 —In exercise of the powers conferred by section 18B sub section (2), of the Bombay Abkari Act, 1878 (Bom V of 1878) and in supersession of Government Notification in the Revenue Department No 432 dated the 16th January 1906, as subsequently amended the Governor in Council is pleased to notify that the “prescribed area” referred to in the said section shall include the whole

of the districts of Broach, Kaira, Nasik (except the taluka of Peint and the marginally noted villages in the taluka of Kalvan) and Thana, the taluka of Panvel (including the Uran Petha), Karjat (including the Khalapur Petha) and Pen (including the Nagothna Petha) of the district of Kolaba and the talukas of Pardi, Bulsar and Chikhli in the district of Surat (*B G G*, 1917, Part I, page 1561)

Section 18B—PERIOD DURING WHICH NO LICENSE, PERMIT OR PASS IS NECESSARY FOR COLLECTION, SALE, ETC., OF MHOWRA FLOWERS IN CERTAIN PARTS OF THE PRESCRIBED AREA

39. No 2818 dated 20th March 1906 —In exercise of the powers conferred by section 18A (now section 18B), sub section (3) of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to extend to the 15th of May in each year the period during which no license permit or pass shall be necessary for the purposes of the said section in the area prescribed by Government Notification in the Revenue Department, No 432, dated the 16th January 1906, and specified in the schedule hereto annexed

Schedule

- (a) The whole of the district of Thana
- (b) The whole of the Karjat Taluka, including the Khalapur Petha, in the district of Kolaba, and
- (c) The whole of the talukas of Dindori, Kalvan, Baglan, in the district of Nasik

(*B G G*, 1906 Part I page 386)

VII—Duties

Section 19—ALL EXCISABLE ARTICLES IMPORTED, EXPORTED, TRANSPORTED OR MANUFACTURED BY OR ON BEHALF OF GOVERNMENT EXEMPTED FROM PAYMENT OF DUTY

40. No 12872, dated 22nd December 1914 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that all excisable articles and hemp imported, exported and transported or manufactured by or on behalf of Government shall be exempted from the payment of duty leviable thereon (*B G G*, 1914, Part I, page 3238)

Section 19—RATES OF DUTY CHARGEABLE ON CERTAIN DESCRIPTIONS OF LIQUOR IMPORTED INTO OR ISSUED FROM DISTILLERIES OR BREWERIES IN THE BOMBAY PRESIDENCY INCLUDING ADEN

41. No 1319 C, dated 31st March 1922 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act 1878 (Bom V of 1878), and in supersession of Government Notification in the Revenue Department No 998, dated the 4th April 1921, the Government of Bombay is pleased to direct that with effect from the 1st day of March 1922 the excisable articles specified in column 1 of the schedule hereto

appended shall be chargeable with duty at the rate specified in columns 2 and 3 thereof, when such excisable articles are—

- (1) imported into the Bombay Presidency (excluding Aden) in accordance with the provisions of sub section (1) of section 9 of the said Act, or
- (2) issued from any brewery or distillery established in the Bombay Presidency (excluding Aden) —

Schedule

Number and name of articles	Unit or method of assessment	Rate of duty
1	2	3
		Rs a p
1. Ale, Beer, Porter, Cider and other fermented liquors	Imperial gallon or 6 quart bottles	0 8 0
2. Perfumed Spirits	Ditto	36 0 0
3. Liqueurs, Cordials, Mixtures and other preparations containing spirit—		
(a) If entered in such a manner as to indicate that the strength is not to be tested	Ditto *	30 0 0
(f) If tested	Imperial gallon or 6 quart bottles of the strength of London proof	21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
4. All other sorts of spirit provided that no duty shall be leviable on denatured spirit manufactured in British India or in any Indian State	Do	Do
5. Wines—		
Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit	Imperial gallon or 6 quart bottles	9 0 0
All other sorts of wines not containing more than 42 per cent of proof spirit	Do	4 8 0
Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit'		

(B G G, 1922, Part I, page 690)

Section 19—LEVY OF REDUCED RATE OF DUTY ON SPIRITUOUS MEDICAL AND TOILET PREPARATIONS

42. No 1652 C (a), dated 28th May 1923 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act (Bom V of 1878)

of the districts of Broach, Kaira, Nasik (except the taluka of Peint and the marginally noted villages in the taluka of Kalvan) and Thana, the taluka of Karanjal the taluka of Panvel (including the Uran Petha), Karjat (including the Khalapur Petha) and Pen (including the Nagothna Petha) of the district of Kolaba and the talukas of Pardi, Bulsar and Chikhli in the district of Surat (*B G G*, 1917, Part I, page 1564)

Section 18B—PERIOD DURING WHICH NO LICENSE, PERMIT OR PASS IS NECESSARY FOR COLLECTION, SALE, ETC., OF MHOWRA FLOWERS IN CERTAIN PARTS OF THE PRESCRIBED AREA

39. No 2818 dated 20th March 1906 —In exercise of the powers conferred on the Council of the Bombay Government by section 18B of the Bombay Excise Act, 1904, the Council is pleased to direct that during which no license permit or pass shall be necessary for the purposes of the said section in the area prescribed by Government Notification in the Revenue Department, No 432, dated the 16th January 1906, and specified in the schedule hereto annexed

Schedule

- (a) The whole of the district of Thana
- (b) The whole of the Karjat Taluka including the Khalapur Petha, in the district of Kolaba, and
- (c) The whole of the talukas of Dindori, Kalvan, Baglan, in the district of Nasik

(*B G G*, 1906, Part I, page 386)

VII—Duties

Section 19—ALL EXCISABLE ARTICLES IMPORTED, EXPORTED, TRANSPORTED OR MANUFACTURED BY OR ON BEHALF OF GOVERNMENT EXEMPTED FROM PAYMENT OF DUTY

40. No 12872, dated 22nd December 1914 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that all excisable articles and hemp imported, exported and transported or manufactured by or on behalf of Government shall be exempted from the payment of duty leviable thereon (*B G G*, 1914, Part I, page 3238)

Section 19—RATES OF DUTY CHARGEABLE ON CERTAIN DESCRIPTIONS OF LIQUOR IMPORTED INTO OR ISSUED FROM DISTILLERIES OR BREWERIES IN THE BOMBAY PRESIDENCY EXCLUDING ADELAIDE

41. No 1319 C, dated 31st March 1922 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of Government Notification in the Revenue Department, No 938, dated the 4th April 1921, the Government of Bombay is pleased to direct that with effect from the 1st day of March 1922 the excisable articles specified in column 1 of the schedule hereto

appended shall be chargeable with duty at the rate specified in columns 2 and 3 thereof, when such excisable articles are—

- (1) imported into the Bombay Presidency (excluding Aden) in accordance with the provisions of sub section (1) of section 9 of the said Act, or
- (2) issued from any brewery or distillery established in the Bombay Presidency (excluding Aden) —

Schedule

Number and name of articles	Unit or method of assessment	Rate of duty
1	2	3
		Rs a p
1 Ale, Beer, Porter Cider and other fermented liquors	Imperial gallon or 6 quart bottles	0 8 0
2 Perfumed Spirits	Ditto	36 0 0
3 Liqueurs, Cordials, Mixtures and other preparations containing spirit—		
(a) If entered in such a manner as to indicate that the strength is not to be tested	Ditto	30 0 0
(b) If tested	Imperial gallon or 6 quart bottles of the strength of London proof	21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
4 All other sorts of spirit provided that no duty shall be leviable on denatured spirit manufactured in British India or in any Indian State	Do	Do
5 Wines—		
Champagne and all other sparkling wine not containing more than 42 per cent of proof spirit	Imperial gallon or 6 quart bottles	9 0 0
All other sorts of wines not containing more than 42 per cent of proof spirit provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit'	Do	4 8 0

(B G G, 1922, Part I, page 690)

Section 19—LEVY OF REDUCED RATE OF DUTY ON SPIRITUOUS MEDICAL AND TOILET PREPARATIONS

42. No 1652 C (a), dated 28th May 1923 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act (Bom. V of 1878)

and with reference to entry No 3 (b) in the schedule annexed to Government Notification in the Revenue Department No 1349 C dated the 31st March 1922, the Government of Bombay is pleased to direct that duty at the reduced rate of Rs 5 per proof gallon of spirit instead of the rate leviable under the Indian Tariff Act, 1894 (VIII of 1894), shall be levied on medicinal and toilet preparations containing spirit of Indian manufacture when—

- (a) such preparations are manufactured in bond in the Bombay Presidency (excluding Aden) in accordance with the rules prescribed for the regulation of such manufacture, or
- (b) such preparations are imported into the Bombay Presidency (excluding Aden) from other parts of British India or Indian States and the exporting provinces or states have agreed to recover duty at a rate not exceeding Rs 5 per proof gallon of spirit on similar products manufactured in and exported from the Bombay Presidency (excluding Aden)

(B G G, 1923, Part I, page 1133)

Section 19 —DUTY ON GANJA, BHANG AND CHARAS

43. No 6685, dated the 27th November 1922 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of Government Notifications No 861, dated 13th March 1920, and No 3152, dated 28th January 1922, the Government of Bombay is pleased to direct that, with effect from 1st January 1923, a duty shall be levied on all ganja, bhang and charas—

- (a) permitted to be imported into any part of the Bombay Presidency under the provisions of sub section (1) of section 9 of the said Act, or
- (b) manufactured in the Bombay Presidency under any license granted in accordance with the provisions of section 11 of the said Act,

at the following rates, namely —

on ganja—

- (1) in the Bombay Presidency excluding Sind at Rs 22 8 0 per seer.
- (2) in Sind at Rs 20 per seer

on bhang—

- (1) in the Bombay Presidency excluding Sind at Rs 3 per seer
- (2) in Sind at Rs 1 8 0 per seer.

on charas—

- (1) in Sind and Aden at Rs 50 per seer.

(B G G, 1922, Part I, page 2705)

Note—Duty at Rs 5 per seer should be levied on ganja supplied to Chemists and Druggists for the manufacture in bond of medicinal preparations (G R, R D, No 8206 dated 10th Nov 1923).

Section 19—RULES TO REGULATE THE TIME, PLACE AND MANNER OF PAYMENT OF DUTY ON INTOXICATING DRUGS IN THE PRESIDENCY PROPER

44. No 8096, dated 19th November 1901 —Under section 27E (now 19) of the Bombay Abkari Act, 1878, Government have made the

following rules to regulate the time, place and manner of payment of the duties imposed under section 27 (now 19) of the said Act —

- (1) The duty imposed upon intoxicating drugs under section 27 (now 19) of the Abkari Act by Government notifications referred to in paragraph 43 above shall be paid before the removal of such drugs from a Bonded or Central Warehouse established under section 27A (now 19) of the Act, except when such removal takes place from one warehouse to another with the permission of the Commissioner
- (2) Payment of such duty on drugs intended for consumption in the Presidency of Bombay shall be made at the treasury of the district, taluka or petha wherein are situated the shops or depôts to which the drugs are to be supplied. Payment of such duty on drugs intended for export (1) by sea to foreign countries beyond India and (2) by sea and land to Native States or possessions of foreign powers in India shall be made at the treasury of the district or taluka wherein is situated the warehouse from which the drugs are to be removed

(B G G, 1901, Part I, page 2298)

Sections 9, 10 and 19 — RATES OF DUTY CHARGEABLE ON CERTAIN DESCRIPTIONS OF LIQUOR IMPORTED INTO OR ISSUED FROM DISTILLERIES OR BREWERIES IN THE SETTLEMENT OF ADEN

45. No 1349 C (a), dated 31st March 1922 — In exercise of the powers conferred by sections 9, 10 and 19 of the Bombay Abkari Act 1878 (Bombay Act V of 1878), and in supersession of Government Notification in the Revenue Department, No 998 A dated the 4th April 1921 the Government of Bombay is pleased—

- (1) to direct that the excisable articles specified in column 1 of the table hereto appended shall be chargeable with duty at the rate specified in columns 2 and 3 thereof when such excisable articles are—
 - (a) imported into or exported from the Settlement of Aden in accordance with the provisions of sub section (1) of section 9 or of section 10 of the said Act or
 - (b) issued from any brewery or distillery established within the Settlement of Aden
- (2) to prescribe the conditions on which the Collector may permit such import of such excisable articles

Provided that the said duty on the import or export of such excisable articles shall not be imposed on—

- (a) excisable articles removed direct from the abkari warehouse to a vessel for re export or transhipment to ports not within the limits of the Settlement or
- (b) excisable articles supplied by licensed dealers from their stock lying in the abkari warehouse—
 - (i) for the use of sea going vessels on their leaving Aden for ports not within the limits of the Settlement, or

and with reference to entry No 3 (b) in the schedule annexed to Government Notification in the Revenue Department No 1349 C dated the 31st March 1922, the Government of Bombay is pleased to direct that duty at the reduced rate leviable under the 1 on medicinal and manufacture when—

- (a) such preparations are manufactured in bond in the Bombay Presidency (excluding Aden) in accordance with the rules prescribed for the regulation of such manufacture, or
- (b) such preparations are imported into the Bombay Presidency (excluding Aden) from other parts of British India or Indian States and the exporting provinces or states have agreed to recover duty at a rate not exceeding Rs 5 per proof gallon of spirit on similar products manufactured in and exported from the Bombay Presidency (excluding Aden)

(B G G, 1923, Part I, page 1133)

Section 19—DUTY ON GANJA, BHANG AND CHARAS

43. No 6685 dated the 27th November 1922 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of Government Notifications No 861, dated 13th March 1920, and No 3152, dated 28th January 1922, the Government of Bombay is pleased to direct that, with effect from 1st January 1923, a duty shall be levied on all ganja, bhang and charas—

- (a) permitted to be imported into any part of the Bombay Presidency under the provisions of sub section (1) of section 9 of the said Act, or
- (b) manufactured in the Bombay Presidency under any license granted in accordance with the provisions of section 14 of the said Act,

at the following rates, namely —

on ganja—

- (1) in the Bombay Presidency excluding Sind at Rs 22 8 0 per seer.
- (2) in Sind at Rs 20 per seer

on bhang—

- (1) in the Bombay Presidency excluding Sind at Rs 3 per seer
- (2) in Sind at Rs 1 8 0 per seer.

on charas—

- (1) in Sind and Aden at Rs 50 per seer

(B G G, 1922, Part I, page 2705)

Note—Duty at Rs 5 per seer should be levied on ganja supplied to Chemists and Druggists for the manufacture in bond of medicinal preparations (G. R., R. D., No 8206, dated 10th Nov 1923).

Section 19—RULES TO REGULATE THE TIME, PLACE AND MANNER OF PAYMENT OF DUTY ON INTOXICATING DRUGS IN THE PRESIDENCY PROPER

44. No 8096, dated 19th November 1901 —Under section 27E (now 19) of the Bombay Abkari Act, 1878, Government have made the

following rules to regulate the time, place and manner of payment of the duties imposed under section 27 (now 19) of the said Act —

- (1) The duty imposed upon intoxicating drugs under section 27 (now 19) of the Abkari Act by Government notifications referred to in paragraph 43 above shall be paid before the removal of such drugs from a Bonded or Central Warehouse established under section 27A (now 19) of the Act, except when such removal takes place from one warehouse to another with the permission of the Commissioner
- (2) Payment of such duty on drugs intended for consumption in the Presidency of Bombay shall be made at the treasury of the district, taluka or petha wherein are situated the shops or depôts to which the drugs are to be supplied. Payment of such duty on drugs intended for export (1) by sea to foreign countries beyond India and (2) by sea and land to Native States or possessions of foreign powers in India shall be made at the treasury of the district or taluka wherein is situated the warehouse from which the drugs are to be removed

(B G G , 1901, Part I, page 2298)

Sections 9, 10 and 19—RATES OF DUTY CHARGEABLE ON CERTAIN DESCRIPTIONS OF LIQUOR IMPORTED INTO OR ISSUED FROM DISTILLERIES OR BREWERIES IN THE SETTLEMENT OF ADEN

45. No 1349 C(a), dated 31st March 1922 —In exercise of the powers conferred by sections 9, 10 and 19 of the Bombay Abkari Act 1878 (Bom V of 1878), and in supersession of Government Notification in the Revenue Department, No 998 A, dated the 4th April 1921 the Government of Bombay is pleased—

- (1) to direct that the excisable articles specified in column 1 of the table hereto appended shall be chargeable with duty at the rate specified in columns 2 and 3 thereof when such excisable articles are—

- (a) imported into or exported from the Settlement of Aden in accordance with the provisions of sub section (1) of section 9 or of section 10 of the said Act or

- (b) issued from any brewery or distillery established within the Settlement of Aden

- (2) to prescribe the conditions on which the Collector may permit such import of such excisable articles

Provided that the said duty on the import or export of such excisable articles shall not be imposed on—

- (a) excisable articles removed direct from the abkari warehouse to a vessel for re export or transhipment to ports not within the limits of the Settlement or

- (b) excisable articles supplied by licensed dealers from their stock lying in the abkari warehouse—

- (i) for the use of sea going vessels on their leaving Aden for ports not within the limits of the Settlement, or

- (ii) for the use of vessels of the Royal Navy during their stay in the harbour, or for a voyage ; or
- (c) excisable articles, on the import or manufacture of which duty has already been paid or which are exported direct from stock deposited on import in the abkari warehouse.
- (3) The conditions on which the import of such excisable articles may be permitted are as follows —
- (a) All such excisable articles on import shall be deposited in a warehouse in charge of the Abkari Department and the duty shall be paid on removal from the warehouse ;
- (b) the owner of the excisable articles imported shall clear the same within three years from the date of deposit in the warehouse

Table of Rates.

Number and name of articles	Unit or method of assessment	Rate of duty
1	2	3
		Rs a p
1. Ale, Beer, Porter, Cider and other fermented liquors	Imperial gallon or 6 quart bottles	0 8 0
2. Denaturated spirit, Provided that no duty shall be leviable on denaturated spirit manufactured in the Bombay Presidency or imported into it from a British Indian province or from an Indian State	<i>Ad valorem</i>	7½ per cent
3. Perfumed Spirits	Imperial gallon or 6 quart bottles	36 0 0
4. Liqueurs, Cordials, Mixtures and other preparations containing spirit.	<i>Do</i> ..	30 0 0
5. All other sorts of spirit	Imperial gallon or 6 quart bottles of the strength of London proof.	21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
6. Wines— Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	Imperial gallon or 6 quart bottles	— 0 0 0
All other sorts of wines not containing more than 42 per cent of proof spirit; Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit'.	<i>Do</i> ..	4 8 0

Section 19.—DUTY ON TRANSPORT OF LIQUOR IN ADEN

46. No 9297-B, dated 13th November 1894.—Under section 19, clause (c), of the Bombay Abkari Act, 1878, it is directed that duty shall be levied on the transport of liquor from any one port within the Settlement of Aden to any other port therein at the rates prescribed for the import of such liquor. Provided that the Collector may, if satisfied that duty on the import or manufacture of the said liquor has been levied thereon within the Settlement, permit the transport thereof without payment of duty in respect thereof. Provided further that if the owner undertakes to produce an acknowledgment for the said liquor from the Collector of Abkari at the place to which the liquor is to be conveyed the Collector may permit the transport of liquor for removal from one Abkari warehouse to another within the limits of the said Settlement.

2 No duty is leviable on the transport or removal by land of duty-paid liquor from any one place to another within the Settlement.

(B G G, 1894, Part I, pages 1132 and 1133)

*VIII.—Licenses**Section 30 —RULES FOR THE MANUFACTURE AND WHOLFSALE VEND OF MALT LIQUOR*

47. No 11730, dated 18th December 1911.—In exercise of the powers conferred by section 30 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that every license for the manufacture and wholesale vend of Malt liquor shall be in the Form* prescribed and shall contain the particulars and be granted subject to the restrictions and on conditions therein set forth and is pleased further to make the following rules in this behalf —

1. (a) Any person desirous of obtaining such license shall make an application to the Commissioner of Customs, Salt, Opium and Abkari, Bombay, through the Deputy† Commissioner of Salt and Excise within the limits of which his brewery is or shall be situated, (b) he shall forward with the application a Treasury receipt for Rs 15 and a full description as in form A* hereto attached (hereinafter called the entry) of his premises and utensils, in which the purpose of, and the distinguishing mark on each room, place and vessel shall be clearly specified.

NOTE.—Persons desirous of constructing new buildings or premises already existing

* Form of license and Form A are printed on pages 2229 2233 B G G, 1911, Part I. The form of license has been amended by G R No 1328 dated 10th February 1914.

† The words "Deputy Commissioner of Salt and Excise" have been substituted for the words "Collector of the District."

- (a) for the use of vessels of the Royal Navy during their stay in the harbour, or for a voyage, or
- (c) excisable articles, on the import or manufacture of which duty has already been paid or which are exported direct from stock deposited on import in the abkari warehouse
- (3) The conditions on which the import of such excisable articles may be permitted are as follows —
- (a) All such excisable articles on import shall be deposited in a warehouse in charge of the Abkari Department and the duty shall be paid on removal from the warehouse,
- (b) the owner of the excisable articles imported shall clear the same within three years from the date of deposit in the warehouse

Table of Rates

Number and name of articles	Unit or method of assessment	Rate of duty
1	2	3
		Rs a l
1 Ale, Beer Porter, Cider and other fermented liquors	Imperial gallon or 6 quart bottles	0 8 0
2 Denaturated spirit, Provided that no duty shall be leviable on denaturated spirit manufactured in the Bombay Presidency or imported into it from a British Indian province or from an Indian State	<i>Ad valorem</i>	7½ per cent
3 Perfumed Spirits	Imperial gallon or 6 quart bottles	36 0 0
4 Liqueurs, Cordials Mixtures and other preparations containing spirit	Do	30 0 0
5 All other sorts of spirit	Imperial gallon or 6 quart bottles of the strength of London proof	21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
6 Wines— Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit	Imperial gallon or 6 quart bottles	9 0 0
All other sorts of wines not containing more than 42 per cent of proof spirit: Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of spirit'	Do	4 8 0

Section 19 —DUTY ON TRANSPORT OF LIQUOR IN ADEN

46 No 9297 B, dated 13th November 1891 —Under section 19, clause (c), of the Bombay Abkari Act, 1878, it is directed that duty shall be levied on the transport of liquor from any one port within the Settlement of Aden to any other port therein at the rates prescribed for the import of such liquor. Provided that the Collector may, if satisfied that duty on the import or manufacture of the said liquor has been levied thereon within the Settlement, permit the transport thereof without payment of duty in respect thereof. Provided further that if the owner undertakes to produce an acknowledgment for the said liquor from the Collector of Abkari at the place to which the liquor is to be conveyed the Collector may permit the transport of liquor for removal from one Abkari warehouse to another within the limits of the said Settlement.

2 No duty is leviable on the transport or removal by land of duty paid liquor from any one place to another within the Settlement

(B G G, 1891, Part I, pages 1132 and 1133)

VIII—Licenses*Section 30 —RULES FOR THE MANUFACTURE AND WHOLESALE VEND OF MALT LIQUOR*

47. No 11730, dated 18th December 1911 —In exercise of the powers conferred by section 30 of the Bombay Abkari Act 1878 (Bom V of 1878), the Governor in Council is pleased to direct that every license for the manufacture and wholesale vend of Malt liquor shall be in the Form* prescribed and shall contain the particulars and be granted subject to the restrictions and on conditions therein set forth and is pleased further to make the following rules in this behalf —

1 (a) Any person desirous of obtaining such license shall make an application to the Commissioner of Customs, Salt, Opium and Abkari,

as in form A* hereto attached (hereinafter called the entry) of his premises and utensils, in which the purpose of, and the distinguishing mark on each room, place and vessel shall be clearly specified

NOTE —Persons desirous of constructing new buildings or equipping already existing buildings to be used as breweries are advised before commencing the work, to submit plans of the buildings and description of the plant to the Commissioner through the Deputy Commissioner of Salt and Excise for approval

* Form of license and Form A are printed on pages 2220-2223, B G G., 1911 Part I. The form of license has been amended by G. R. No. 1226, dated 10th February 1914

† The words "Deputy Commissioner of Salt and Excise" have been substituted for the words "Collector of the District"

- (ii) for the use of vessels of the Royal Navy during their stay in the harbour, or for a voyage, or
- (c) excisable articles, on the import or manufacture of which duty has already been paid or which are exported direct from stock deposited on import in the abkari warehouse
- (3) The conditions on which the import of such excisable articles may be permitted are as follows —
- (a) All such excisable articles on import shall be deposited in a warehouse in charge of the Abkari Department and the duty shall be paid on removal from the warehouse,
- (b) the owner of the excisable articles imported shall clear the same within three years from the date of deposit in the warehouse

Table of Rates

Number and name of articles	Unit or method of assessment	Rate of duty
1	2	3
		Rs a l
1 Ale, Beer, Porter Cider and other fermented liquors	Imperial gallon or 6 quart bottles	0 8 0
2 Denaturated spirit Provided that no duty shall be leviable on denatured spirit manufactured in the Bombay Presidency or imported into it from a British Indian province or from an Indian State	<i>Ad valorem</i>	7½ per cent
3 Perfumed Spirits	Imperial gallon or 6 quart bottles	36 0 0
4 Liqueurs, Cordials, Mixtures and other preparations containing spirit	<i>Do</i>	30 0 0
5 All other sorts of spirit	Imperial gallon or 6 quart bottles of the strength of London proof	21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
6 Wines— Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit	Imperial gallon or 6 quart bottles	— 0 0 0
All other sorts of wines not containing more than 42 per cent of proof spirit; Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit'	<i>Do</i>	4 8 0

Section 19 —DUTY ON

trees
will "

46. No 9297-B, dated 13th N
 clause (c), of the Bombay Abkari Act 1878
 be levied on the transport of liquor from
 Settlement of Aden to any other port than
 the import of such liquor. Provided that
 that duty on the import or manufacture of the
 thereon within the Settlement, permit the
 payment of duty in respect thereof. Provided further
 undertakes to produce an acknowledgment for the
 Collector of Abkari at the place to which the liquor
 the Collector may permit the transport of liquor from
 one Abkari warehouse to another within the limits of the
 Settlement

2 No duty is leviable on the transport or removal by land of
 paid liquor from any one place to another within the Settlement

(B G G, 1894, Part I, pages 1132 and 1133)

VIII.—Licenses

Section 30 —RULES FOR THE MANUFACTURE AND WHOLESALE
VEND OF MALT LIQUOR

47. No 11730, dated 18th December 1911 —In exercise of the powers
 conferred by section 30 of the Bombay Abkari Act, 1878 (Num. V of
 1878), the Governor in Council is pleased to direct that every license for
 the manufacture and wholesale vend of Malt liquor shall be in the Form*
 prescribed and shall contain the particulars and be granted subject
 to the restrictions and on conditions therein set forth and is pleased
 further to make the following rules in this behalf —

1. (a) Any person desirous of obtaining such license shall make an

as in form A* hereto attached (hereinafter called the entry) of his
 premises and utensils, in which the purpose of, and the distinguishing
 mark on each room, place and vessel shall be clearly specified

NOTE —Persons desirous of constructing new buildings or equipping already existing
 buildings to be used as breweries are advised, before commencing the work, to send with
 plans of the buildings and description of the plant to the Commissioner through the
 Deputy Commissioner of Salt and Excise for approval

* Form of license and Form A are printed on pages 2229 2233, B G G, 1911, Part I
 The form of license has been amended by G R No 1328, dated 10th February 1914

† The words "Deputy Commissioner of Salt and Excise" have been substituted for
 the words "Collector of the District"

(b) on payment of a fee of Rs 200, and

(c) in the Form E annexed to these rules, and subject to the restrictions and conditions therein set forth

(2) Every license granted in accordance with the rule last preceding shall be for a period commencing from the date thereof and ending with the 31st March next following the said date

(3) No such license shall authorise a sale of country liquor elsewhere than at such one place only as shall be specified in the license

(B G G, 1894, Part I, page 1133)

Section 30 — RULES FOR TAPPING OF TODDY TREES FOR THE MANUFACTURE OF GUL

50. No 1009 C dated 10th March 1923 — In exercise of the powers conferred by section 30 of the Bombay Abkari Act, 1878 (Bombay V of 1878), the Government of Bombay has framed the following rules for the grant of licenses for the tapping of toddy producing trees for the manufacture of gul —

1 *Time of application Refusal* — Applications for the grant of licenses to tap for and draw toddy for the manufacture of gul shall be made to the Collector of the district not later than 15 days before the date on which it is desired to tap trees. The Collector reserves to himself the right of granting or refusing the license. No person will be granted a license unless he has facilities for manufacturing gul and undertakes to manufacture gul from the toddy tapped under these rules and to pay half the cost of the Government establishment maintained specially for the supervision of his operations

2 *Place of manufacture and number of trees per license* — The place (hereinafter called the place of manufacture) shall be at the discretion of the Collector to fix the number of licenses per factory. No license shall be granted for tapping less than 500 trees. No trees beyond a radius of two miles from the factory shall be allowed to be tapped for the purposes of gul manufacture

3 *To whom license not to be issued* — No license to tap for toddy for the manufacture of gul shall be issued to any one who holds, or has any interest in, any toddy shop or booth within a radius of 10 miles from the factory, or is related to, or interested in, a toddy licensee within that area

with the material prescribed for the year in the district. Toddy shall be drawn in pots or other receptacles freshly coated with lime

5 *Nokarnama for employees of licensee*—Every agent or servant or tapper employed by a licensee in connection with his gul business shall be provided with a nokarnama countersigned by the Superintendent of Salt and Excise of the sub division in which such person is employed

6 *Time for drawing toddy*—No toddy shall be drawn from trees tapped under these rules except between sunrise and 3 p m

7 *Toddy to be used for manufacture on day on which drawn*—Toddy tapped under these rules must be utilized in the manufacture of gul and no such toddy shall be kept in pots on the tree or at the factory after 3 p m All surplus toddy shall be destroyed at 3 p m in the presence of the Government excise officer appointed to supervise the licensee's operations

8 *Toddy not to be mixed or taken to place other than factory*—Toddy tapped under these rules shall not be mixed with fermented toddy or taken to any place other than the factory of the licensee

9 *Inspection of toddy tapping*—Any person tapping for toddy under these rules shall be bound to bring down the pots attached to any of the trees so tapped for inspection on the demand of any excise officer above the rank of a peon

10 *Gul manufactured from toddy to be stored in bonded warehouse*

pass of the excise officer in charge of the factory

11 *Inspection of factory*—The factory at which the gul is made shall be open to inspection by any officer of the Excise Department not lower in rank than a sub inspector

12 *Tax leviable on breach of license*—In the event of a breach of any of the above rules the licensee shall be liable to pay the full tree tax, leviable in the area for which the license is granted in respect of trees tapped otherwise than under these rules on every tree tapped by him under these rules and to have his license withdrawn, in addition to any penalties to which he may be liable under the Bombay Abkari Act, 1878

(B G G, 1923, Part I, page 582)

License for toddy tapping for the manufacture of gul

(No fee leviable)

License is hereby granted under the Bombay Abkari Act, 1878 to Mr (hereinafter called "the licensee") residing at _____ authorising him under and subject to the provisions of the said Act and the rules in force for the time being and any other rules or orders which may from time to time be prescribed thereunder from the _____ day of _____ 192 to the _____ day of _____ 192, to tap for and draw toddy, without payment

of tree tax, for the manufacture of gul from the trees specified in the schedule hereto growing within the limits of the village of _____ in the Taluka of _____ of the Collectorate, and in the survey numbers specified in said schedule, on the following conditions, namely —

Conditions

1 The licensee shall not tap any tree other than those specified in the schedule hereto, nor shall he allow any toddy tapped under this license to be kept to ferment

2 The licensee shall not be entitled to compensation for any Government or private trees, specified in the schedule hereto, being taken up by Government for a public purpose and withdrawn from his use

3 The licensee shall be bound by the rules for the time being in force relating to the grant of licenses for tapping toddy producing trees for the manufacture of gul, any breach of these rules shall constitute a breach of the conditions of this license

4 The license shall be subject to suspension or cancellation in accordance with the provisions of sections 32 and 32 A of the Bombay Abkari Act, 1878

SCHEDULE

Particulars of trees for which the license is granted

Village and S No	Description of field or garden	Number and kind of trees licensed to be tapped			Remarks
		Cocoanut	Brab	Date	

Granted the

day of

192 .

Collector of



5 *Nokarnama for employees of licensee*—Every agent or servant or tapper employed by a licensee in connection with his gul business shall be provided with a nokarnama countersigned by the Superintendent of Salt and Excise of the sub division in which such person is employed

6 *Time for drawing toddy*—No toddy shall be drawn from trees tapped under these rules except between sunrise and 3 p.m.

7 *Toddy to be used for manufacture on day on which drawn*—Toddy tapped under these rules must be utilized in the manufacture of gul and no such toddy shall be kept in pots on the tree or at the factory after 3 p.m. All surplus toddy shall be destroyed at 3 p.m. in the presence of the Government excise officer appointed to supervise the licensee's operations

8 *Toddy not to be mixed or taken to place other than factory*—Toddy tapped under these rules shall not be mixed with fermented toddy or taken to any place other than the factory of the licensee

9 *Inspection of toddy tapping*—Any person tapping for toddy under these rules shall be bound to bring down the pots attached to any of the trees so tapped for inspection on the demand of any excise officer above the rank of a peon

10 *Gul manufactured from toddy to be stored in bonded warehouse and not to be removed without pass*—All the gul manufactured from the toddy brought into the factory shall be stored in a bonded warehouse, and no quantity shall be removed therefrom without the certificate or pass of the excise officer in charge of the factory

11 *Inspection of factory*—The factory at which the gul is made shall be open to inspection by any officer of the Excise Department not lower in rank than a sub inspector.

12 *Tax leviable on breach of license*—In the event of a breach of any of the above rules the licensee shall be liable to pay the full tree tax, leviable in the area for which the license is granted in respect of trees tapped otherwise than under these rules on every tree tapped by him under these rules and to have his license withdrawn in addition to any penalties to which he may be liable under the Bombay Abkari Act, 1878

(B.G.G., 1923 Part I, page 582)

License for toddy tapping for the manufacture of gul

(No fee leviable)

License is hereby granted under the Bombay Abkari Act, 1878, to Mr
(hereinafter called "the licensee") residing at
authorising him, under and subject to the provisions
of the said Act and the rules in force for the time being and any other
rules or orders which may from time to time be prescribed thereunder
from the day of 192 to the day
of 192 , to tap for and draw toddy, without payment

Note—This Notification supersedes Commissioner's Notification No 1712, dated 18th November 1920. *Idem* Commissioner's No 1712/20, dated 3rd April 1923

5 *Nokarnama for employees of licensee*—Every agent or servant or tapper employed by a licensee in connection with his gul business shall be provided with a nokarnama countersigned by the Superintendent of Salt and Excise of the sub division in which such person is employed

6 *Time for drawing toddy*—No toddy shall be drawn from trees tapped under these rules except between sunrise and 3 p m

7 *Toddy to be used for manufacture on day on which drawn*—Toddy tapped under these rules must be utilized in the manufacture of gul and no such toddy shall be kept in pots on the tree or at the factory after 3 p m. All surplus toddy shall be destroyed at 3 p m in the presence of the Government excise officer appointed to supervise the licensee's operations

8 *Toddy not to be mixed or taken to place other than factory*—Toddy tapped under these rules shall not be mixed with fermented toddy or taken to any place other than the factory of the licensee

9 *Inspection of toddy tapping*—Any person tapping for toddy under these rules shall be bound to bring down the pots attached to any of the trees so tapped for inspection on the demand of any excise officer above the rank of a peon

10 *Gul manufactured from toddy to be stored in bonded warehouse*

pass of the excise officer in charge of the factory

11 *Inspection of factory*—The factory at which the gul is made shall be open to inspection by any officer of the Excise Department not lower in rank than a sub inspector

12 *Tax leviable on breach of license*—In the event of a breach of any of the above rules, the licensee shall be liable to pay the full tree-tax, leviable in the area for which the license is granted in respect of trees tapped otherwise than under these rules, on every tree tapped by him under these rules and to have his license withdrawn, in addition to any penalties to which he may be liable under the Bombay Abkari Act, 1878

(B G G, 1923, Part I, page 582)

License for toddy tapping for the manufacture of gul

(No fee leviable)

License is hereby granted under the Bombay Abkari Act, 1878, to Mr. _____ (hereinafter called "the licensee") residing at _____ authorising him, under and subject to the provisions of the said Act and the rules in force for the time being and any other rules or orders which may from time to time be prescribed thereunder from the _____ day of _____ 192 to the _____ day of _____ 192, to tap for and draw toddy, without payment

Note—This Notification supersedes Commissioner's Notification No 1712, dated 18th November 1920 vide Commissioner's No 1712-20, dated 3rd April 1923.

This permit will be in force from _____ to _____

* NOTE.—This is a permit to owners of trees to collect transport possess and sell mhowra flowers the produce of their trees. It is to be granted within the prescribed area for a period not exceeding one year (Commissioners of C S & Ex's No 507, dated 29th January 1906)

FORM I

This pass is granted under section 18A (1) (now 18B) of the Bombay Abkari Act, 1878, to _____ of _____ authorising him to transport mhowra flowers weighing Indian maunds ()

seers () from _____ taluka
district _____ to _____ taluka district

, by the mode of conveyance, and route described below,

Mode of conveyance—

Route—

This Pass shall remain valid up to the midnight of _____ the
day of _____ 192

FORM J

License is hereby granted to _____ of _____ (hereinafter called the licensee) authorising him, under and subject to the provisions of the Bombay Abkari Act, 1878 to possess and sell mhowra flowers in his shop situated at _____, in the taluka of _____ of the district of _____, for the period of _____ from the _____ 192 to the 31st July 192, both days inclusive, subject to the following conditions, viz —

1 The licensee shall not sell, keep or store mhowra flowers in any place except in his shop above described

2 The licensee shall reside in his said shop, and shall personally carry on the business thereof. If the licensee shall wish to absent himself from the said shop at any time, or to appoint any other person to officiate

his servants

3 The licensee shall not sell any mhowra flowers after 9 o'clock p m or before 6 o'clock a m

4 Except to a licensed distiller of mhowra spirit or to a person holding a special permit from the Collector or other authorized officer for the possession of mhowra flowers in quantities exceeding 4 seers or to a person holding a permit from the Collector or other authorized officer for the transport of mhowra flowers to any place outside the prescribed

Section 30—PRESCRIBING FORMS OF PERMIT, LICENSES, ETC., FOR THE COLLECTION, TRANSPORT, POSSESSION, SALE, ETC., OF MHOWRA FLOWERS.

51. No 1985-B, dated the 16th March 1893:—In exercise of the powers conferred by section 30 of the Bombay Abkari Act, 1878, the Governor in Council is pleased to direct—

(1) that permit for the collection, transport, possession and sale, passes for the transport, licenses for the possession and sale, and permits for the possession of mhowra flowers shall respectively be in the following forms, subject to the particulars, and be set forth ;

(2) that the license in Form J shall be for a period of one year commencing on the 1st August in one year ending on the 31st July of the following year, that permits in Forms H and K shall be granted for such period not exceeding one year as the officer granting them shall in each case deem fit, and that passes in Form I shall be granted with validity for such periods as the officers granting the same shall in each case deem fit but not exceeding ordinarily double the length of time actually necessary for the purpose for which the permit is granted

(B G G, 1893, Part I, page 291)

FORM K

This permit is granted under section 18A (1) (now 18B) of the Bombay Abkari Act, 1878, and subject to the provisions of the said Act to _____ of _____ taluka _____ zilla, to retain in his possession mhowra flowers in quantities not exceeding Indian maunds () seer () in weight

This permit shall remain valid till 31st July 192 _____ unless it is previous to that date recalled or cancelled by the Collector for a breach by the said _____ of any of the provisions of the laws relating to Abkari revenue for the time being in force

Granted this _____ day of _____ 192 .

NOTE.—This is a permit to possess mhowra flowers. It is intended for issue to licensed distillers for a period not exceeding one year (Commissioner's No 507, dated 29th January 1906)

FORM H

This permit is granted to _____ of _____, authorising him, under and subject to the provisions of the Bombay Abkari Act, 1878, to collect mhowra flowers from his trees situated in the Survey Numbers specified in the margin in the taluka or petha of _____, of the district _____ of _____ to transport them from the said Survey Numbers to his warehouse at _____, in the taluka or petha of _____, and to possess and sell the said flowers

This permit will be in force from _____ to _____

* NOTE.—This is a permit to owners of trees to collect, transport, possess and sell mhowra flowers, the produce of their trees. It is to be granted within the prescribed area for a period not exceeding one year (Commissioners of C, S & Ex's No 507, dated 29th January 1906)

FORM I.

This pass is granted under section 18A (1) (now 18B) of the Bombay Abkari Act, 1878, to _____ of _____ authorising him to transport mhowra flowers weighing Indian maunds ()

seers () from _____ taluka
district _____ to _____ taluka _____ district

, by the mode of conveyance, and route described below ;

Mode of conveyance—

Route—

This Pass shall remain valid up to the midnight of _____ the
day of _____ 192 .

(This pass should be in duplicate and biglot form bound in books)—

NOTE.—This is a pass for the transport of mhowra flowers in quantity exceeding four
_____ officer
the
sted

FORM J

License is hereby granted to _____ of _____
(hereinafter called the licensee) authorising him, under and subject to the provisions of the Bombay Abkari Act, 1878, to possess and sell mhowra flowers in his shop situated at _____, in the taluka of _____ of the district of _____, for the period of _____ from the _____ 192 to the 31st July 192, both days inclusive, subject to the following conditions, viz —

1 The licensee shall not sell, keep or store mhowra flowers in any place except in his shop above described

2 The licensee shall reside in his said shop, and shall personally carry on the business thereof. If the licensee shall wish to absent himself from the said shop at any time, or to appoint any other person to officiate for him in carrying on the business of the said shop, he shall first obtain

his servants

3. The licensee shall not sell any mhowra flowers after 9 o'clock p m. or before 6 o'clock a m

4. Except to a licensed distiller of mhowra spirit or to a person holding a special permit from the Collector or other authorized officer for the possession of mhowra flowers in quantities exceeding 4 seers or to a person holding a permit from the Collector or other authorized officer for the transport of mhowra flowers to any place outside the prescribed

- (b) "Bonded warehouse" means a warehouse appointed by the Commissioner of Customs for the receipt and storage of foreign liquors imported into the British India or from an Indian State.
- (c) "The Act" means the Bombay Act No. 1 of 1904.

IMPORT FROM BRITISH INDIA

3 *Importer to apply to Collector for import-in bond pass*—Any person holding a license from the Collector for the import of foreign liquors and desiring to import, in bond, Indian made foreign liquors from any place in British India shall apply in writing in form I annexed to the Act of the place in which the bonded warehouse to which the liquor is to be imported is to be conveyed is situated, for an import-in bond pass.

4 *Issue of pass*—In the absence of any objection the Collector or any other officer duly authorised by him shall, on receipt of the application as aforesaid, issue an import-in bond pass in triplicate in form II annexed to Part A of the pass shall be kept on record in his office, part B shall be handed over to the importer or to the person authorised by him to receive it, and part C shall be sent by post to the Collector or the Chief Excise Authority of the place of export, or in the case of Burma to the Collector of Customs at the place of export in that province.

5 *Condition to be fulfilled before delivery of the liquor at place of export*—The importer, or his agent at the place of export, shall send his copy of the import-in bond pass to the Collector or the Chief Excise Authority of the place of export, or in the case of Burma to the Collector of Customs at the place of export in that province, who, if he is satisfied that no objection will, after comparing it with part C of the pass received by him direct from the Collector of the place of import or from any other officer authorised as aforesaid, require the importer or exporter to furnish him with a bond with sureties for the payment of the full duty leviable on the liquor to be exported at the rate for the time in force under the Act. The Collector or the Chief Excise Authority of the place of export, or in the case of Burma the Collector of Customs at the place of export in that province, shall then issue orders in part C of the pass for the delivery of the liquor in accordance with the rules in force in such place.

6 *Delivery of liquor and despatch to place of import*—The officer authorised by the Collector or the Chief Excise Authority of the place of export, or in the case of Burma by the Collector of Customs at the place of export in that province, shall then fill in the particulars to be filled up by him on the reverse of part C of the pass and also on part B and shall return the latter to the importer duly endorsed. He shall then issue the liquor in casks, drums or other receptacles duly sealed with his official seal and forward by post part C of the pass to the officer in charge of the bonded warehouse to which the liquor is to be consigned. The importer or his agent shall then have the liquor immediately consigned by rail direct

to the warehouse in the place of import mentioned in the pass, part B of the pass shall accompany the liquor in transit and shall be produced on demand by any excise or police officer not below the rank of Sub Inspector or any revenue officer not below the rank of Ayal Karkun

7 *Verification of the consignment on arrival at the warehouse* On arrival at the warehouse the consignment shall be presented by the importer

ment to see that the seals are intact and the consignment has not been tampered with during transit. He shall then admit the consignment into the warehouse, and draw samples from each cask or drum forming the consignment and examine them to see that the particulars as regards the quantity and strength of the liquor actually ascertained

may prescribe. The quantity found short on arrival and that cleared from the warehouse and the amount of duty paid thereon shall be entered in this register. The aforesaid officer shall then return part C of the pass to the officer in charge of the exporting warehouse through the officers mentioned in the pass after the reverse portion thereof has been duly completed and shall retain on his records part B. In the case of any deficiency in quantity found on arrival of the consignment, if it exceeds the sanctioned rate of wastage allowance of $\frac{1}{2}$ per cent per hundred miles, the officer in charge of the importing warehouse shall inform the Collector or Chief Excise Authority of the place of export, or in the case of Burma the Collector of Customs at the place of export in that province, of such deficiency, and the amount of the duty due on such excess shall be recovered in the district of export from the exporter.

• IMPORTS FROM INDIAN STATES

8 *Import from Indian States*—In the case of imports of Indian made foreign liquor from an Indian State the procedure shall be as follows —

(1) *Importer to obtain pass and execute a bond*—A foreign liquor licensee desiring to import under bond into the Bombay Presidency, Indian made foreign liquor manufactured in an Indian State shall apply, in form I annexed, to the Collector of the place of import or any Abkari Officer duly authorised by him for an import-in bond pass and shall execute with that officer a bond in form IV annexed with sureties for the payment of the full amount of the duty leviable on the liquor to be imported at the rate for the time being in force under the Act. The Collector or such officer as aforesaid, if he sees no reason to the contrary, will issue an import in bond pass, in triplicate, in form III annexed, part A being kept on record in his office, part B

being given to the importer and part C being sent to the excise officer deputed to examine imports of such liquor on arrival in British territory. In the case of import of liquor from the Mysore State a copy of part A shall be sent to the Excise Commissioner in Mysore

for examination at the place appointed by the Commissioner for such examination. The importer shall present part B of the pass to the excise officer and furnish him at the same time with an invoice of the consignment. In the invoice shall be stated the number of casks or drums, the net and gross weight of each cask or drum, the number of bulk gallons, and the strength and number of proof gallons contained therein

(3) *Inspection of consignment and despatch to warehouse*—The excise officer shall proceed to the place of examination at the time fixed, compare part B of the pass with part C, examine and test the consignment and note on part B and on the reverse of part C the particulars required in columns 1 to 7 thereof. He shall then re seal the casks, drums or other receptacles and shall record the invoice in his office. The consignment shall then be booked in the presence of the excise officer, and the railway receipt shall be handed over to that officer. The excise officer shall forward part C of the pass with an impression

Part B of the pass shall accompany the liquor in transit

(4) *Verification of the consignment on arrival at the warehouse*—On arrival at the warehouse the consignment shall be presented by the importer or his agent to the warehouse officer for examination together with part B of the pass. On the reverse of part C the warehouse officer shall enter the quantity, strength and proof gallons of the liquor in each cask, drum or other receptacle as ascertained by him and send the pass immediately to the Collector through the Examining Excise Officer and the Superintendent of Salt and Excise of the sub-division Circle. He shall then enter the consignment in the register of deposits and withdrawals which shall be kept in such form as the Commissioner may prescribe

(5) In the case of any deficiency in quantity found on arrival of the consignment, if it exceeds the sanctioned rate of wastage allowance of $\frac{1}{2}$ per cent per every hundred miles, the officer in charge of the importing warehouse shall recover the amount of duty due on such excess from the importer along with that payable by him on the whole consignment before it is cleared from the warehouse

TRANSPORT

9 *Period within which consignment must be cleared from warehouse*
Warehouse rent on liquor not cleared—The whole consignment of liquor imported into and lodged in the warehouse under these rules must be removed therefrom at one and the same time and within a fortnight from the date of receipt in the warehouse. If any liquor remains in the warehouse for a longer period than a fortnight, warehouse rent at the rate of one half anna per week per bulk gallon or at such other rate as may from time to time be prescribed by the Commissioner shall be charged, but in no case shall a consignment or any part thereof be allowed to remain in bond for a period exceeding one month.

10 *Procedure for payment of duty and issue of liquor from warehouse*—When a consignment is offered for removal and calculate the duty due thereon at the rate in force for the time being on the quantity and strength as ascertained at the time of import and recorded in his register. Where the liquor has been imported from an Indian State duty shall at the same time be charged on the quantity, if any, found short on arrival of the liquor as provided in rule 8. The importer shall be required to prepare a challan in duplicate for the amount of duty and warehouse rent, if any, payable by him on the consignment intended to be cleared from the warehouse. The officer in charge of the warehouse shall sign the challan in token of his having satisfied himself that the amount shown therein has been correctly calculated. The importer shall then present the challan and pay the amount mentioned therein into the nearest Government Treasury (in Bombay City at the Office of the Chief Account Officer of Customs, Salt and Opium). One copy of the challan shall remain with the Treasury Officer or the Chief Account Officer of Customs, Salt and Opium, as the case may be, and the other returned to the importer duly signed. The latter shall deliver the challan to the officer in charge of the warehouse who shall note in the register of deposits and withdrawal the amount of duty paid on the consignment and the date of its removal from the warehouse. He shall then grant a transport pass for the consignment under section 13 of the Act.

GENERAL

11. *Importer to bear all costs and risks of conveyance*—The cost of conveying the consignment from the warehouse to the railway station at the place of export and that of conveying it from the railway station to the bonded warehouse at the place of import, and all risks incidental to such export, import and transport shall be borne by the importer, and all consignments lodged in the warehouse shall be at the risk of the importers concerned.

12 All liquor imported in pursuance of these rules shall be liable to the payment of fees prescribed in Government Notification No 102 C, dated 11th April 1922, or such other fees as may be leviable from time to time.

FORM I

Application for pass to import Indian made Foreign Liquor in bond

0

The Collector of

r,

Please issue a pass for the import of _____ gallons of Indian made
foreign liquor of the strength of _____ under bond from the

Distillery in the Province of _____, to the Distillery
Bonded Warehouse Indian State Bonded Warehouse
: _____, in the District of _____, via _____ (route)

.

I am,
We are,

Sir

Your most obedient servant(s),

Foreign Liquor Licensee(s)

FORM II.

FORM II—PART B

Import in bond *Pass II for Indian made Foreign Liquor*

(For the Importer(s))

No. _____ of 19 _____

Mr. _____ holding a license for _____

of foreign liquor is permitted to import
gallons of Indian made foreign liquor of the strength
from _____ to the Gov

Distillery _____ at _____
Bonded Warehouse _____
under the terms of a bond to be executed
by him or by the exporter with
him _____

Collector _____ for the
Chief Excise Authority of
Collector of Customs
duty leviable on such liquor under the Bombay
Act 1878

The pass will remain in force up to
the day of _____ 19 _____

Collector of
Abkari Officer

Date

Proof gallons of Indian made foreign liquor
details given in columns 1 to 7 on the reverse
day been issued

Signature

Designation

To the Officer in charge at _____
Distillery
Bonded Warehouse

Date

Collector of
Abkari Officer

The pass will remain in force up to
the day of _____ 19 _____

FORM II—PART A

Import in bond *Pass I for Indian made Foreign Liquor*

(For record in Collector's office or in the
office authorized to issue pass)

No. _____ of 19 _____

Mr. _____ holding a license for _____

of foreign liquor is permitted to import
gallons of Indian made foreign liquor of the strength
from _____ to the Gov

Distillery _____ at _____
Bonded Warehouse _____
under the terms of a bond to be executed
by him or by the exporter with
him _____

Collector _____ for the
Chief Excise Authority of
Collector of Customs
duty leviable on such liquor under the Bombay
Act 1878

FORM II—PART C

Import in bond *Pass III for Indian made Foreign Liquor*

(To be forwarded to the Collector or the Chief Excise
Authority of the place of export or in the case of Burma
to the Collector of Customs at the place of export in that
Province)

No. _____ of 19 _____

Mr. _____ holding a license for the vend
of foreign liquor is permitted to import
gallons of Indian made foreign liquor of the strength
from _____ to the Government

Distillery _____ at _____
Bonded Warehouse _____
under the terms of a bond to be executed by
him or by the exporter with the
him _____

Collector _____ for the
Chief Excise Authority of
Collector of Customs
amount of duty leviable on such liquor under the
Bombay Abkari Act 1878

The pass will remain in force up to
the day of _____ 19 _____

Collector of
Abkari Officer

Date

Forwarded to _____ who is directed to issue the
liquor mentioned above

Date

Collector _____ of the
Chief Excise Authority { District
Collector of Customs

(Reverse of Part C)

Advised		Received	
1	Cask, drum or package No.	7	Proof gallons
2	Registered capacity	8	Actual contents
3	Actual contents	9	Thermometer indication
4	Thermometer indication	10	Hydrometer indication
5	Hydrometer indication	11	Strength
6	Strength	12	Proof gallons
7	Proof gallons	13	Loss in transit
8	Actual contents	14	Proof gallons
9	Thermometer indication	15	Increase in transit
10	Hydrometer indication		Remarks

Returned to the officer in charge of the bonded Warehouse at columns 1 to 7 having been duly filled in

Date _____
 * (Of the officer issuing liquor)
 Signature _____
 Designation _____

Returned to the officer issuing liquor columns 8 to 15 having been duly filled in

Date _____
 * (Of the officer receiving liquor)
 Signature _____
 Designation _____

Through the Superintendent, Salt and Excise
 Sub division and the Collector of

Circle _____
 Forwarded _____
 Date _____

Superintendent, Salt and Excise
 Sub division
 Supervisor
 Circle _____
 Collector of
 Date _____

Form II:

(Reverse of Part B)

Advised		Received	
1	Cask, drum or package No.	7	Proof gallons
2	Actual contents	8	Actual contents
3	Thermometer indication	9	Thermometer indication
4	Hydrometer indication	10	Hydrometer indication
5	Strength	11	Strength
6	Proof gallons	12	Proof gallons
7	Actual contents	13	Loss in transit
8	Thermometer indication	14	Proof gallons
9	Hydrometer indication	15	Increase in transit
10	Strength		Remarks

Endorsement of officer receiving liquor

Compared with the pass received from the officer in charge of the exporting warehouse and recorded

Date _____

Signature _____

Designation _____

FORM III.

FORM III—PART B

Import in bond pass for foreign liquor manufactured in Indian States

(For the Importer(s))

Mr. Messrs holding a license for the vend of foreign liquor is permitted to import gallons of Indian made foreign liquor of the strength of no Distillery from at Bonded Warehouse is (route) under the terms of a bond to be executed by him with the Collector for the amount of duty leviable under the Bombay Abkari Act, 1878.

The pass will remain in force up to the day of 13 p.m. on

Collector of
Abkari Officer

Date

Examined and found as noted below —

According to Invoice				As ascertained by Examining Officer			
Cask or Drum No.	Bulk gal lon	Strength	Proof gal on ght	Gross weight ght	Tempe rature	Stren gth.	
1	2	3	4	5	6	7	
Date				Examining Officer's			

FORM III—PART A

Import in bond pass for foreign liquor manufactured in Indian States

(For record in Collector's Office)

Mr. Messrs holding license for the vend of foreign liquor is permitted to import gallons of Indian made foreign liquor of the strength of no Distillery from at Bonded Warehouse is (route) under the terms of a bond to be executed by him with the Collector for the amount of duty leviable under the Bombay Abkari Act, 1878.

The pass will remain in force up to the day of 13 p.m. on

Collector of
Abkari Officer

Date

FORM III—PART C

Import in bond pass for foreign liquor manufactured in Indian States

(To be forwarded to the Excise Officer deputed to examine the consignment on its arrival in British territory)

No. of 19.

Mr. Messrs holding a license for the vend of foreign liquor is permitted to import gallons of Indian made foreign liquor of the strength of no Distillery from at Bonded Warehouse is (route) under the terms of a bond to be executed by him with the Collector for the amount of duty leviable under the Bombay Abkari Act, 1878.

The pass will remain in force up to the day of 13 p.m. on

Collector of
Abkari Officer

Date

FORM IV

Form of the Bond to be executed before permission is granted to import Indian made foreign liquor from Indian States

KNOW ALL MEN by these presents that We (a)

of

and (b)

of

and (b)

are jointly and severally held and firmly bound unto the Secretary of State for India in Council (*hereinafter referred to as the Secretary of State*) in the sum of (c) rupees [Rs (d)] to be paid to the Secretary of State, his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made we jointly and severally bind ourselves and each and every one of our respective heirs, executors, administrators and representatives by these presents

Signed by the abovenamed (a) } [(Signature(s) of principal(s)]
in the presence of

(Signature of witness)

Signed by the abovenamed (b) } (Signature of surety)
in the presence of

(Signature of witness)

Signed by the abovenamed (b) } (Signature of surety)
in the presence of

(Signature of witness)

Whereas the said (a) ^{has} been licensed under section 16 of the Bombay Abkari Act, 1878 ^{have} for the vend of foreign liquors at in the district of

And whereas the Secretary of State has agreed to permit the said (a) to import under a pass Indian made foreign liquor from the to the bonded warehouse at in the of without prior payment of duty and has required the said (a) as a condition of the grant of such permission to enter into the above bond in the sum of (c) rupees [Rs (d)] with two sureties,

Now the condition of the above written bond is as follows —

If the said (a) or ^{his} _{their} legal representatives shall, within the time mentioned in the said pass, granted under the rules

(a) Principal(s) (b) Sureties () Enter sum in words (d) Enter sum in figures

for the time being in force, deliver or cause to be delivered the foreign liquor shown in the said pass to have been delivered to ^{him}_{them} at the place of issue for import as aforesaid into the custody of the officer in charge of the aforesaid warehouse, or in default thereof shall, on demand, pay or cause to be paid to the Secretary of State duty at the rate per proof gallon leviable under the Bombay Abkari Act, 1878, on such import, on all or any portion of the said foreign liquor which shall not be so delivered, then this bond shall be void, otherwise it shall remain in full force

Dated this day of 19

Signed by the abovenamed [principal(s)] in the presence of { [Signature(s) of principal(s)]

and

Signed by the abovenamed (sureties) in the presence of { (Signature of surety)

and

(Similarly for the other surety)

(B G G Part I 1923, pages 762—770)

Sections 35 (2) (c) —RULES FOR THE IMPORT OF SPIRITS FROM BARODA INTO THE TOWN AND ISLAND OF BOMBAY BY THE ALEMBIC CHEMICAL WORKS CO, LTD, BARODA, ON PRE PAYMENT OF DUTY

52A. No 8929, dated 15th September 1916 —In exercise of the powers conferred by clause (c) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878) the Governor in Council is pleased to make the following rules for the import of spirits from Baroda into the Town and Island of Bombay by the Alembic Chemical Works Company, Limited, Baroda, namely —

1 Duty shall be paid on the spirits imported at the Sea Customs Tariff rate in force for the time being

2 Importation shall be allowed only on permits granted by the Collector of Bombay and the duty on the quantity to be imported shall be paid into the Treasury of the Collector of Bombay before the permit for it is issued and prior to the removal of the spirits from Baroda territory

3 An invoice of each consignment intended for export from Baroda shall be furnished in quadruplicate by the importers to the Excise Inspector at Anand at least eight days before the consignment is ready for export and he shall be informed at the same time of the exact date and hour when the consignment can be examined at the Baroda Railway

Station The Inspector will then proceed to Baroda Station on the date notified and will compare the invoice with the number and description of the packages of which the consignment is composed and with the permit issued by the Collector of Bombay and after endorsing them shall return one copy of the invoice to the exporter, forward copies by post, respectively to the Collector of Bombay, and the Excise Officer deputed by the Collector of Bombay under rule 5 for the purpose of examining the consignment, and file the fourth copy in his own office

4 The invoice shall contain, *inter alia*, the following particulars —

- (1) The number of packages,
- (2) the total number of bulk and of proof gallons to be exported, except as regards perfumed spirits of which the total bulk gallons only shall be stated,
- (3) the number of bottles or other receptacles of each description of spirituous preparation and the capacity of those bottles or receptacles,
- (4) the strength of each description of spirituous preparation

5 Each consignment shall, on arrival in Bombay, be taken under the charge of Excise peons to the Old Tobacco Warehouse at Clive Road, and there be examined by an Excise Officer deputed for the purpose by the Collector of Bombay. The Officer so deputed shall gauge the quantity and take samples from each consignment for analysis by the Chemical Analyser. After analysis duty shall be calculated and, if the amount of duty thus ascertained, exceeds the amount previously paid to the Collector as deposit, the difference shall be recovered from the importers before they are allowed to clear the consignment.

(B G G Part I, 1916, page 2062)

Note—These rules having been merged in G N Nos 1652 C, dated 9th August 1922 and No 240 C, dated 20th March 1923 have been cancelled by G P R D, No 214 C, dated 20th September 1923

Sections 9, 19 and 35 (2) (c) — RULES REGULATING THE IMPORT INTO THE BOMBAY PRESIDENCY FOR OR ON BEHALF OF GOVERNMENT OF FOREIGN LIQUOR AND SPIRITUOUS PREPARATIONS

53. No 1206, dated 28th April 1921 — In exercise of the powers conferred by sections 9, 19 and clause (c) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Government of Bombay are pleased to prescribe the following rules regulating the import into the Bombay Presidency for, or on behalf of, any Government department of foreign liquor and spirituous preparations manufactured in India and excised at tariff rates, namely —

Extent 1 These rules apply to the Bombay Presidency, excluding Aden

Interpretation 2 In these rules, "foreign liquor" means only those kinds of country liquor and spirituous preparations manufactured therefrom, which are declared by Government from time to time as foreign liquor for the purposes of the Act, by a

notification under sub section (8) of section 3 of the Act, and includes—

- (a) Perfumed spirits, essences of whisky, brandy and rum, and drugs medicines and chemicals containing spirit,
- (b) Grape liquor,
- (c) Malt liquor, and
- (d) All other kinds of liquor, such as spirits of wine, rectified spirits, brandy, whisky, rum, gin and gingerwine, which are liable to duty at the same special rates as those prescribed for liquors in Schedule II, Part II of the Indian Tariff Act, 1894 (VIII of 1894)

3 These rules shall not be applicable in the case of imports of denatured spirits manufactured in India, nor shall they apply to the foreign liquor imported by Government educational institutions for research, teaching or like purposes

4 When any foreign liquor is to be imported into the Bombay Presidency for, or on behalf of, any Government department, *through a contractor*, such contractor shall apply to the Collector of the district into which such liquor is to be imported

5 Such application shall contain the following particulars —

- (a) Name of the Government Department for, or on behalf of, which foreign liquor is to be imported,
- (b) place of import,
- (c) name and place of the distillery from which foreign liquor is to be imported,
- (d) purpose for which foreign liquor is to be imported,
- (e) description of foreign liquor to be imported,
- (f) quantity,
- (g) alcoholic strength,
- (h) number and nature of receptacles or packages to contain foreign liquor,
- (i) route by which foreign liquor is to be imported,
- (j) name of the contractor, and
- (k) designation and address of the contractor

6 Such application shall be sent to the Collector of the district of import, through the head of the Government department for, or on behalf of, which foreign liquor is to be imported. The latter officer shall forward such application, certifying thereon the *bona fides* of the application and the solvency of the contractor

7 On receipt of such application, the Collector shall grant, without recovery of any duty thereon, a permit in quadruplicate. One copy of such permit shall be kept by the Collector on his office record, the second copy shall be sent to the Chief Excise Authority of the district of export, or in the case of imports from any native state, to the Political Agent

accredited to that state, the third copy to the head of the Government department forwarding the application, and the fourth copy shall be handed over to the contractor

Provided that if foreign liquor is to be imported from any native state, the Collector shall first cause a bond in the form attached to these rules to be executed by the contractor before the requisite permit is granted by him

8 In the second copy of the permit to be sent to the Chief Excise Authority of the district of export, the Collector shall, if foreign liquor is to be imported from any part of British India, make an endorsement requesting the former to cause a bond to be executed by the distillers, from whose distillery the liquor is to be despatched in order to recover from them duty on the excess wastage, if any, and to prevent the diversion of the liquor for any other purpose

9 The contractor shall present his copy of the import permit to the Chief Excise Authority of the district of export, or in the case of imports from any native state to the Political Agent accredited to such state, who if he sees no objection will after comparing it with the copy of the permit received direct from the Collector of the district of import issue orders for the delivery of the liquor in accordance with the excise rules in force in his district. The Excise Officer in charge of the distillery from which the liquor is to be issued shall on the presentation of the permit to him, furnish on the reverse of it the following particulars namely —

- (a) the number of packages or receptacles,
- (b)

only shall be stated,

- (c) the number of bottles or other receptacles of each description of the liquor and the capacity of these bottles or receptacles, and
- (d) the strength of each kind of foreign liquor

10 On arrival of the consignments, the permit shall be returned by the contractor to the Collector of the district of import together with a certificate from the head of the Government department concerned. Such certificate shall specify all the particulars referred to in rule 9 as found on immediate examination of the consignments on their arrival at the place of destination

11 On receipt of the permit and certificate, the Collector shall, if foreign liquor is imported from any part of British India, send a copy of the certificate to the Chief

Excise Authority of the district of export for recovery of duty on excess wastage, if any

12 In the case of foreign liquor imported from any native state, the Collector shall, on receipt of the permit and certificate, calculate the wastage allowance at the rate of $\frac{1}{2}$ per cent per every 100 miles of the distance in transit by the most direct route. If the loss of liquor is found to be in excess of the quantity thus arrived at, the Collector shall charge duty on the differential amount of liquor lost in transit at the full tariff rates in force at the time. The contractor shall pay such amount demanded from him within seven days from the date of demand by the Collector, otherwise the latter shall charge him interest on the amount at the rate of 12 per cent per annum till it is paid by him in full together with the interest accruing thereon. In case of default, the Collector shall take such measures to recover the dues as he may deem necessary.

13 When the head of any Government department wishes to import foreign liquor *without the intervention of any contractor*, he shall apply to the Collector of the district into which he wishes to import such liquor, giving the particulars referred to in items (a) to (i) of rule 5.

14 On receipt of such application the Collector shall grant, without recovery of any duty thereon a permit in triplicate. One copy of such permit shall be kept by the Collector on his office record, the second copy shall be sent to the Chief Excise Authority of the district of export or in the case of imports from any native state to the Political Agent accredited to such state, and the third copy to the head of the Government department making the application.

15 On receipt of such permit, the head of the Government department concerned shall follow the procedure laid down in rule 9.

16 On arrival of the consignments the head of the Government department shall note on the reverse of the permits the particulars referred to in rule 9, as found on the immediate examination of the consignments on their arrival at the place of destination, and shall return it to the Collector of the district of import, together with a certificate, stating that every precaution was taken to see that the liquor was not diverted for sale during transit. The returned permit, together with the certificate accompanying it, shall be recorded by the Collector in his office.

FORM OF BOND

KNOW ALL MEN by these presents that $\frac{I}{we}$ (a)
 carrying on business [(aa) together in partnership under the style or firm
 of

at (aa)]

$\frac{am}{are jointly and severally}$ held and firmly bound unto the Secretary of State
 for India in Council in the sum of Rs (b) to be paid
 to the said Secretary of State for India in Council, his successors in office
 or assigns or to his or their attorney or attorneys for which payment well
 and truly to be made, $\frac{I}{we jointly and severally}$ do hereby bind $\frac{myself}{ourselves}$
 and each and every one of $\frac{my}{our respective}$ heirs, executors, administrators
 and representatives by these presents

Sealed with $\frac{my}{our}$ seal (s)

Signed by the abovenamed in the presence of

Signed by the abovenamed in the presence of

Whereas the abovenamed (a)

and (aa)

(hereinafter referred to as "the said obligor (s) ") $\frac{has}{have}$ entered into a
 contract with the (c)
 for the supply to the (d) Department at
 in the Presidency of Bombay excluding Aden of the quantity of foreign
 liquor described and specified in the schedule hereunder written and $\frac{has}{have}$
 applied to the Collector of (e) to permit without
 requiring prepayment of the Excise duty leviable thereon, under or by
 virtue of the Bombay Abkari Act, 1878, the import into the said Presi
 dency and the transport by (f) of the
 said quantity of such foreign liquor from (g) at
 to the

at

And whereas the said Collector of (e) has
 agreed to permit such import and transport of the said foreign liquor for
 delivery to the (c) at (d)
 at aforesaid on condition of
 the said obligor (s) executing such bond as above written, and the said
 obligor (s) $\frac{has}{have}$ agreed to execute the said bond with such conditions as
 hereunder are written

Now the conditions of the above written bond are such that if the said obligor(s), $\frac{\text{his}}{\text{their}}$ heirs, executors, administrators or representatives shall and will cause the said quantity of foreign liquor to be duly and safely imported into the said Presidency and transported by the most direct route from (g) at aforesaid to the (d) at in the said Presidency in conformity with the provisions of the Bombay Abkari Act, 1878, or other Act for the time being in force relating to abkari revenue (except as regards prepayment of duty) and of any of the rules, orders, regulations or notifications issued under that Act, and to be there produced and delivered to the (c) at that place within two months from the date of execution of the said bond and shall and will also procure and produce to the Collector of (e) within three months from the date of execution of the said bond, a certificate or other written acknowledgment signed by the (c) at aforesaid showing that the whole quantity of the said liquor has been so delivered to him at the said last mentioned place, less an allowance due to loss on account of wastage and dryage which shall not exceed one half per cent for every 100 miles of the distance by the most direct route between and

And also in the event of the said whole quantity of liquor (after taking into consideration the said allowance) not being certified or acknowledged as delivered to him by the said (c) at

aforesaid if the said obligor(s) $\frac{\text{his}}{\text{their}}$ heirs, executors, administrators and representatives shall and will, on demand by the said Collector of (e) pay, within seven days from the date of demand to the said Secretary of State for India in Council, his successors or assigns or to the said Collector a sum of money equal to the amount of the full excise import duty which would be payable under the said Abkari Act for the time being in force in respect of the amount of the balance of the said liquor so undelivered if the same were imported into the Presidency of Bombay, but irrespective of the fact whether such balance has or has not actually been so imported, and in the event of $\frac{\text{his}}{\text{their}}$ failure to pay the said sum within the said period

of seven days, $\frac{\text{he}}{\text{they}}$ shall and will pay interest on the said sum at the rate of 12 per cent per annum from the date of demand to the date of payment, then the above written bond shall be void and of no effect, otherwise the same shall be and remain in full force and virtue

(a) Here enter the name of the contractor(s)

(aa) Omit if there is no partnership

(b) Here enter the amount of duty payable in respect of the total amount of liquor to be imported.

(c) Here enter the name of the Head of the Government Department on behalf of which the liquor is to be imported

(d) Here enter the name of the Government Department on behalf of which the liquor is to be imported.

(e) Here enter the name of the district into which the liquor is to be imported.

(f) Here enter whether by rail road or both.

(g) Here enter the name of the distillery

Description and specification of spirit

Description	Quantities	Strength

Signed, sealed and delivered
by the abovenamed (a)
and
in the presence of
(two witnesses)

Signature(s)

Signatures.

(B G G, Part I, 1921, pages 1153—1156)

Section 35 (2) (c) —RULES REGULATING THE IMPORT IN BOND, WITHOUT PAYMENT OF DUTY, OF FOREIGN LIQUORS MANUFACTURED BY THE ALEMBIC CHEMICAL WORKS COMPANY, LIMITED, IN THEIR DISTILLERY AT BARODA INTO THE TOWN AND ISLAND OF BOMBAY FOR EXPORT BY SEA TO FOREIGN COUNTRIES

54. No 999, dated 19th January 1922 —In exercise of the powers conferred by clause (c) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878) the Government of Bombay are pleased to prescribe the following rules regulating the import in bond, without payment of duty, of foreign liquors (including spirituous preparations) manufactured by the Alembic Chemical Works Company, Limited, in their distillery at Baroda into the Town and Island of Bombay, for export by sea to foreign countries, namely —

1 *Import in bond of foreign liquors, etc, for export*—All kinds of preparations) (herein collectively manufactured by the Alembic Chemical referred to as "the Company"), e allowed to be imported, without payment of duty, into the Town and Island of Bombay, for export by sea to foreign countries, subject to the following provisions

2 *Application to be made for import*—Every time that the Company intend to import a consignment for export, they shall first apply in writing to the Collector of Bombay.

3. *Particulars of application*—Every such application shall contain the following particulars —

- The description of foreign liquor to be imported;
- its quantity,
- its alcoholic strength,
- the number and nature of the receptacles or packages to contain the foreign liquor,

(a) If re enter the name of the contractor(s)

- (e) the route by which the foreign liquor is to be imported ,
- (f) the name of the port to which it is to be exported ,
- (g) the route by which it is to be exported

4 *Import pass in quadruplicate* —On receipt of such application the Collector of Bombay shall, if he sees no reason to the contrary, grant a pass, in quadruplicate, without recovery of any duty. One copy of the pass will be kept on the Collector's record, the second copy will be sent to the Excise Officer, Railway Lines, Godhra, the third copy to the Collector of Customs, Bombay, and the fourth copy will be handed over to the Company

5 *Period within which liquor to be imported* —On receipt of the pass, the Company shall import foreign liquor *within four Calendar months* from the date of the pass, otherwise the pass shall be liable to be cancelled by the Collector of Bombay. In the event of the cancellation of any pass, the Collector of Bombay shall give intimation of the same to the Collector of Customs, Bombay, and to the Company

6 *Verification by Excise Officer, Railway Lines, Godhra* —The Company shall furnish to the Excise Officer, Railway Lines, Godhra, an invoice in quadruplicate, at least eight days before the consignment is ready for despatch from Baroda, and shall inform him at the same time of the exact date and hour when the consignment can be examined at the Baroda Railway Station. The Excise Officer shall then proceed to the Baroda Station on the date notified and will compare the invoice with the number and description of the packages of which the consignment is composed and with the pass issued by the Collector of Bombay, and after endorsing them, shall return one copy of the invoice to the Company, forward the second copy and the copy of the pass received by him to the Collector of Bombay, the third copy to the Collector of Customs Bombay, and record the fourth copy in his own office. The Collector of Bombay shall forward the copy of the invoice and of the pass thus received to the Excise Officer, Railway Lines, Bombay, for examining the consignment on arrival in Bombay

7 *Particulars of the invoice* —The invoice shall contain *inter alia* the following particulars —

- (a) The number of packages or receptacles ,
- (b) The total number of bulk and proof gallons, except as regards perfumed spirits, pharmaceuticals and toilet preparations containing spirit, of which the total bulk gallons only shall be stated ,
- (c) The number of bottles or other receptacles of each description of foreign liquor and the capacity of these bottles or receptacles , and
- (d) The strength of each kind of foreign liquor

8 *Procedure on arrival of consignment in Bombay* —On arrival of a consignment at the Railway Station in Bombay, the Company shall immediately give intimation of the same to the Excise Officer, Railway Lines, Bombay

9 *Verification by Excise Officer, Railway Lines, Bombay* —On receipt of such intimation, the Excise Officer, Railway Lines, Bombay, shall

verify the consignment with the pass and the invoice received by him from the Collector of Bombay, and arrange to escort the same to the Bonded Warehouse in Bombay. He shall then hand over the same to the Warehouse Officer in charge of the Bonded Warehouse, and shall, after taking the certificate from the latter officer on the pass and on the invoice of his having duly received the same in his charge, return the pass and the invoice, together with his report, to the Collector of Bombay.

10 *Period within which liquor to be exported*—The Company shall arrange to export the consignment of foreign liquor within *six Calendar months* from the date of the pass granted by the Collector of Bombay.

11 *Certificate of export*—As soon as the consignment is exported from Bombay the Collector of Customs, Bombay, shall grant to the Company a certificate giving the particulars of the consignment, the name of the foreign port to which it is exported, the number and date of the import pass under which it was imported, and the date of export. A copy of the certificate shall also be sent by him to the Collector of Bombay.

12 *Procedure after issue of certificate*—On receipt of such certificate from the Collector of Customs, Bombay, the Collector of Bombay shall verify the particulars given therein with those in the pass and invoice. If there is any material difference between the quantity of foreign liquor imported and that exported, the Collector shall, if he is not satisfied with the explanation given by the Company, ask the Company to pay the amount of duty leviable on the difference at the tariff rates in force at the time.

13 (1) *Procedure as to receipt or removal of foreign liquor into or from bonded warehouse in Bombay*—The warehouse Officer in charge of the Bonded Warehouse in Bombay shall not allow any consignment to be kept in the warehouse unless it is handed over to him by the Excise Officer, Railway Lines, Bombay, nor shall he allow any consignment to be taken out of the warehouse for the purpose of export, or for local consumption, unless he has received an order to that effect from the Collector of Customs, Bombay, or other Customs Officer.

(2) An application for such an order shall be made by the Company at least 24 hours before it is intended to remove the consignment for the purpose of export or for local consumption in Bombay, and shall contain the particulars mentioned in Schedule A to the rules.

reason to the contrary, grant permission to the Company to take their consignment to their shop in Bombay. A copy of this permission will be sent by him to the Collector of Customs, Bombay.

15 *Verification of consignment by the Collector of Customs, Bombay*—The Collector of Customs, Bombay, shall then arrange to gauge and test

the consignment deposited in the Bonded Warehouse, and shall inform the Collector of Bombay of the total quantity in bulk and proof gallons and its alcoholic strength

16 *Duty at tariff rates to be paid on liquor consumed locally*—The Collector of Bombay shall then calculate duty at the tariff rates in force at the time, and call upon the Company to pay the amount within seven days from the date of order. If the amount is not paid within this period, he may cancel the permission granted by him

17 *Removal of consignment from the bonded warehouse in Bombay*—On payment of the amount of duty by the Company, the Collector of Bombay shall communicate the date of payment of duty to the Collector of Customs, Bombay, who shall issue orders to the Warehouse Officer in charge of the Bonded Warehouse in Bombay to allow the consignment to be taken out of the warehouse. The Collector of Customs, Bombay, shall communicate to the Collector of Bombay the date on which the consignment was taken out of the warehouse by the Company

18 *Penalty for breach of rules*—(1) In the event of the Company failing to deposit any consignment of foreign liquor imported under these rules in the Bonded Warehouse in Bombay or to export the same by sea to a foreign country except as hereinbefore provided, or in the event of the Company being found to commit any breach of these rules, the Commissioner
duty for the time
granted under th

(2) Nothing in this rule shall affect the liability of the Company to punishment under any provision of the Act for a breach of these rules

SCHEDULE A
Particulars of application
(See rule 13)

local consump tion			No or recepta cles	No and date of pass under which it was de posited in the ware house	Name of the port or place to which it is to be exported or remov ed	Route by which it is to be exported or removed	Re- marks
1	2	3	4	5	6	7	8

Section 9, Proviso (i) to Section 12, Section 30 and Section 35 (2) (a) —
RULES REGULATING THE IMPORT INTO THE BOMBAY PRESIDENCY OF
DUTY PAID IMPORTED FOREIGN LIQUOR AND INDIAN MADE FOREIGN
LIQUOR MANUFACTURED IN BRITISH INDIA OR IN INDIAN STATES ON
WHICH DUTY IS PAYABLE

55. No 1652 C, dated 9th August 1922, as amended by G N No 102 C

Government Notifica-
 tions, Revenue Depart-
 ment—

No 8708 dated 25th
 October 1905

No 9005, dated 28th
 November 1905

No 8550, dated 5th
 September 1906

dated 20 March 1923 and No 1652 C dated 1st
 June and 26th July 1923 —In exercise of the
 powers conferred by section 9, proviso (1) to
 section 12, section 30 and clause (c) of sub section (2)
 of section 35 of the Bombay Abkari Act, 1878
 (Bom V of 1878), and in supersession of the
 Government notifications in the Revenue Depart-
 ment, specified in the margin, the Government of

States and imported into the Presidency of Bombay on which excise duty
 is payable at the special rates prescribed for liquors in Part II of
 Schedule II to the Indian Tariff Act, 1894, namely —

1 *Extent* —These rules apply to the Bombay Presidency excluding
 Aden

2 *Interpretations* —In these rules—

(1) "Duty paid imported foreign liquor" means liquor of all kinds
 imported into British India on which duty leviable under the
 Indian Tariff Act, 1894, has already been paid

(2) "Indian made foreign liquor" means only those kinds of country
 liquor and spirituous preparations manufactured therefrom
 which are declared by Government from time to time as foreign
 liquor for the purposes of the Bombay Abkari Act, 1878, by a
 notification under sub section (8) of section 3 of the said Act

3 *Rules not to apply to import of certain liquor* —These rules shall not
 be applicable in the case of import of denatured spirits, nor to foreign
 liquor imported by educational institutions for research, teaching or
 like purposes, nor to foreign liquor imported for or on behalf of Govern-
 ment Departments, nor to a *bona fide* traveller entering the Bombay

or to the Mamlatdar or Mukhtarkar of the taluka or to the Mahalkari
 of the Mahal or petha into which such liquor is to be imported and in
 the case of Bombay to the Collector of Bombay

5. *Particulars of application*—Every such application shall contain the following particulars—

- (a) Name of the importer and his address
- (b) Name of the importer's agent, if any, at the place of export and his address.
- (c) Name and place of the distillery or bonded warehouse or shop from which liquor is to be imported
- (d) Place of import and the number and situation of the licensed shop, house or warehouse to which the liquor is to be conveyed after importation
- (e) Description of liquor to be imported
- (f) Quantity of each kind of liquor to be imported
- (g) Alcoholic strength
- (h) Number and nature of receptacles or packages containing liquor.
- (i) Purposes for which liquor is to be imported
- (j) Route by which liquor is to be imported

imported foreign liquor calculate the pass fee leviable on the quantity of liquor intended to be imported at the rates in force; and in the case of import of Indian made foreign liquor he shall calculate the excise duty and pass fee leviable on the quantity of each kind of foreign liquor

the pass fee payable
present the said
been checked
applicant shall
treasury or in
the case of Bombay to the Chief Account Officer of Customs, Salt and Opium, Bombay The treasury officer or the Chief Account Officer of Customs, Salt and Opium, Bombay, as the case may be, shall receive the money and sign both the copies of the challan, one of which shall be returned to the applicant and the other retained on his office records The applicant shall then present the receipted challan to the Collector or other officer authorized to grant the import pass The latter shall in the case of duty-paid imported foreign liquor prepare

or in the case of import from the Civil and Military station of Bangalore, to the Collector, Civil and Military station, Bangalore or in the case of import from any Indian State to the Political Agent accredited to the State, and part IV shall be handed over to the applicant

7 *Procedure of importer of duty paid imported foreign liquor and Excise Officer at place of export before liquor is despatched*—In the case of duty paid imported foreign liquor the importer or his agent shall present his copy of the import pass to the Excise Officer of the taluka or range in which the shop from which such liquor is to be purchased is situated. The latter shall see that the quantity and description of the liquor contained in the bottles, packages or other receptacles intended to be exported under the said pass exactly correspond with the particulars given therein and that they are securely packed in his presence. He shall then seal

Officer to examine the consignment to satisfy himself that the seals on the packages are intact and that the number of packages tallies with that shewn in the pass. If the seals are found to have been tampered with in transit, the Examining Officer shall break open the packages and see that the contents thereof are in accordance with the pass.

8 *Procedure of importer and Excise authorities of place of export before Indian made foreign liquor is issued*—In the case of import of Indian made foreign liquor the importer or his authorised agent shall present part IV of the import pass to the Chief Excise authority of the district of export or in the case of import from the Civil and Military station of Bangalore, to the Collector, Civil and Military station, Bangalore, or in the case of imports from an Indian State to the

to objection,
received by
the delivery
of the liquor in accordance with the excise rules in force in his district. He shall then return to the importer part IV of the pass and send parts II and III received by him to the Excise Officer in charge of the distillery or bonded warehouse from which the liquor is to be issued. The importer shall present part IV of the pass to the officer in charge of the distillery or warehouse from which the liquor is to be removed. The latter shall then measure out and test the contents of each cask, drum, package, or other receptacle and shall seal with his official seal each such cask, drum, package, or other receptacle. He shall then fill in the particulars on the reverse of parts II, III and IV of the pass intended to be filled up by him, hand over the importer's copy to him to accompany the consignment, forward part III with the impression of the seal used to the officer who issued the import pass and retain part II on his records.

9 *Copy of pass to be forwarded to examining officer*—The officer who issued the pass to whom part III of the pass has been returned under rule 8 shall forward it immediately to the Excise Officer concerned for examination and verification of the consignment in the manner indicated in the following rules.

10 *Examination of Indian made foreign liquor imported from British India*—In the case of imports from any place in British India, the Examining Excise Officer, shall, on receipt of intimation from the importer of the arrival of the consignment at the place appointed for examination, at once proceed to it, or if he is otherwise engaged or unable to attend personally, he shall at once depute his subordinate, if any, or report the fact to his immediate superior in order that the latter may depute some suitable officer to examine the consignment without delay. The examination shall consist of—

(1) Comparing the numbers and other particulars on each cask, drum, package, or other receptacle comprising the consignment with those shown in the pass,

(2) Seeing that the seals thereon are intact and in accordance with the impression thereof supplied by the officer of the exporting distillery or warehouse, and

(3) Verifying the total quantity of liquor imported as indicated by the quantity marked on each such cask, drum, package or other receptacle with that shown in the pass, and on which duty has already been paid.

If the Examining Excise Officer finds that duty or pass fee was short levied, he shall report the fact to his immediate superior so that steps may be taken to recover the difference.

11 *Examination of Indian made foreign liquor imported from Indian States*—In the case of imports from an Indian State the importer shall give to the officer who granted the import pass at least three days' previous intimation of the date and hour when the consignment will be ready for examination at the place appointed for that purpose. The Examining Excise Officer to whom part III of the pass has been sent by the aforesaid officer shall then proceed to the place of examination or if he is otherwise engaged or unable to attend personally on the date fixed he shall at once depute his subordinate, if any, or report the fact to his immediate superior in order that the latter may depute some suitable officer to examine the consignment without delay. The examination shall consist of seeing—

(1) that the particulars given in part III of the pass exactly tally with those shown in the pass accompanying the consignment

(2) that the number of casks, drums, or packages or other receptacles brought for examination corresponds with that shown in the pass

(3) that the seals on the casks, drums, packages or other receptacles comprising the consignment are intact and correspond with the impressions thereof supplied by the officer in charge of the exporting distillery or warehouse

(4) that the contents of each of the casks, drums, packages or other receptacles as gauged by the examiner tally with those shown in the pass

(5) that the strength of the liquor contained in each cask, drum, package or other receptacle as ascertained by the examiner by the hydrometer test (in the case of liquor of which the real strength can be so ascertained) corresponds with that shown in the pass.

In the case of liquor the real strength of which cannot be so

ascertained, the Examining Excise Officer shall draw samples of each kind of foreign liquor from each cask, drum, or other receptacle, seal them with his own seal in the presence of the importer or his agent and after labelling them as shown in the margin shall forward them, through the Collector of the district concerned to Excise Analyst, Government Distillery, Nasik, or

No of pass	
Date of pass	
Description of	
Foreign Liquor	
No and date of	
forwarding	
letter	

the Chemical Analyser, Sind, according as the place of import is in the Presidency proper or Sind, for the purpose of analysis

12 *Removal of consignment Excess duty payable*—When the consignment has been examined as aforesaid the Examining Excise Officer shall note the result of his examination on the reverse of part III

the Chief Account Officer of Customs, Salt and Opium, Bombay, the difference in duty, if any, leviable on the consignment if on examination of the samples by the Excise Analyst or the Chemical Analyser Sind, as the case may be, it is found that full duty was not recovered therein in the first instance

13 *Consignment may be removed to a customs or bonded warehouse in certain cases*—In the case of those foreign liquor licensees who have previously obtained the permission of the Collector to bottle liquor in a customs or other bonded warehouse established for the purpose after payment of the necessary bottling fees, the Examining Excise Officer shall allow their consignments of foreign liquor to be taken to such warehouse

14 *Recovery of excess duty*—On receipt of the report from the Excise Analyst or the Chemical Analyser, the Examining Excise Officer shall calculate the duty due on the consignment in accordance with the report and return the pass with his report to the Collector through his immediate superior stating what excess duty, if any, is recoverable from the importer. The Collector shall then take the necessary steps to recover the amount from the importer

(B G G, 1922, Part I, pages 2024)

Note—The above notification having replaced the Commissioner's Notification No 6800, dated 21st November 1904, the latter notification is cancelled by the Commissioner of Customs, Salt and Excise's Notification No 120—9/21, dated the 9th October 1922

A.

IMPORT PASS.

Counterfoil.

Pass for the import of duty-paid Imported Foreign Liquor.

No.

Date

Mr.
Messrs.

(a) holding Wholesale and Importer's License No (a) of
is hereby authorised to import the undermentioned Foreign liquor from
 the licensed foreign liquor shop at
his * licensed premises at
to their
 for the purpose of

This pass will remain in force up to $\frac{s}{p} \frac{m}{m}$ of the 192

Description of Spirit, etc

Number of packages	Kind of Foreign Liquor	Quantity in dozens	Amount of fee paid

Collector

(a)—(a) These words should be deleted when the liquor is to be imported by a private person
 * The word "licensed" should be deleted when the liquor is to be removed to private premises.

B.

IMPORT PASS.

Pass for the import of duty-paid Imported Foreign Liquor

No

Date

Mr.
Messrs.

(a) holding Wholesale and Importer's License No (a) of
is hereby authorised to import the undermentioned Foreign liquor from
 the Licensed foreign liquor shop at
his * licensed premises at
to their
 for the purpose of

This pass will remain in force up to $\frac{s}{p} \frac{m}{m}$ of the 192

Description of Spirit etc

Number of packages	Kind of Foreign Liquor	Quantity in dozens	Amount of fee paid

Collector.

(a)—(a) These words should be deleted when the liquor is to be imported by a private person
 * The word "licensed" should be deleted when the liquor is to be removed to private premises
 Certified that the duty paid imported foreign liquor covered by this pass has been issued to the importer in accordance with the terms of this pass.

Excise Officer.

B

I

Form of pass for the import of Indian-made Foreign liquor from places
in British India
in Indian States

(To be recorded in
the Collector's Office)
the Issuing Officer's

No of

Date _____

Name of Importer _____

Address of Importer _____

Name of Agent _____
(at the place of export)

Address of Agent _____

Name and place of Dis-
tillery or Warehouse
from which liquor is
to be imported } _____

Place of import _____

No and situation of
licensed shop, or } _____

No and situation of
private residence, or } _____

Situation of bonded
warehouse to which
liquor is to be con-
veyed } _____

Particulars of liquor to be imported

Description of liquor	Quantity	Alcoholic strength
	Imperial Gallons	

Purpose of Import _____

Amount of duty paid Rs _____

II

Form of pass for the import of Indian-made Foreign liquor from places
in British India
in Indian States

(To be forwarded to the Chief Excise
Authority of the district of export or
in the case of imports from Indian
States to the Political Agent accredited
to the State for transmission by him
to the C.E.)

No of

Dated _____

Mr _____

of _____

having paid into the Treasury at _____

the sum of Rs (_____) _____

only on account of duty on the under-
noted quantity of liquor—

Description of liquor	Quantity	Alcoholic strength
	Imperial Gallons	

through his Agent Mr _____
residing at _____ from the

_____ distillery
bonded warehouse at _____ in the

Province or Indian State of _____

to his _____ Licensed shop No _____ situated
House

B—continued

I—(Obverse)—continued

Route by which liquor }
is to be imported }Date up to which pass }
will be in force }Collector or other Abkari
Officer duly authorised
in this behalf

No of

Copy with Parts II and III of the pass
forwarded with compliments to
the Collector (or the Chief
Political Agent accredited
Excise Authority) of the Districtto the State of
for favour of disposal in accordance with
the rules referred to in Parts II and III

Dated

Collector or other officer
duly authorised

II—(Obverse)—continued

at _____ or to the bonded
warehouse at _____
the said quantity of liquor for the purpose of
bottling
sale

private consumption

This pass will remain in force up to the
evening of theCollector
(or other Abkari Officer duly
authorised in this behalf)

No of 192

Date

Copy with Part III of the pass forwarded
to the Officer in charge of the Distillery
or Warehouse at _____ for
disposal in accordance with the rules
referred to aboveCollector
Chief Excise Authority
Political Agent

(Reverse of II)

Details of liquor issued from the Distillery
or bonded warehouse at

Description of liquor	Cask, drum or package No	Registered capacity	Actual contents	Thermometer Indication	Hydrometer Indication	Strength	Proof gallons	Remarks
	G	G						

Signature

Date

Officer in charge of distillery
or bonded warehouse
at _____

B—continued

III

*Form of pass for the import of Indian
made Foreign liquor from places
in British India
in Indian States*

(To be forwarded to the Chief Excise Authority of the district of export or in the case of imports from Indian States to the Political Agent accredited to the State for transmission by him to the Officer in charge of the distillery or warehouse from which the liquor is to be issued and for completion and return by the latter Officer to the Officer who issued the pass)

No of

Dated _____

Mr _____

of _____

having paid into the Treasury at _____

the sum of Rs (—) only on

account of duty on the under noted quantity of liquor—

Description of liquor	Quantity	Alcoholic strength
	Imperial gallons	

is hereby permitted under and subject to the rules published in the *Bombay Government Gazette* under Government Notification Revenue Department No 1652 C., dated 9th August 1922 to import through his Agent Mr _____

residing at _____
_____ distillery
from the bonded warehouse

at _____ in

the Province or Indian State of _____ to

IV

*Form of pass for the import of Indian
made Foreign liquor from places
in British India
in India States*

(For the importer to be presented by him to the Chief Excise Authority of the district of export or in case of imports from Indian States to the Political Agent accredited to the State and the Officer in charge of the distillery or warehouse from which the liquor is to be removed and to accompany the consignment)

No of

Dated _____

Mr _____

of _____

having paid into the Treasury at _____

the sum of Rs (—) only on

account of duty on the under noted quantity of liquor—

Description of liquor	Quantity	Alcoholic strength
	Imperial gallons	

is hereby permitted under and subject to the rules published in the *Bombay Government Gazette* under Government Notification Revenue Department No 1652 C., dated 9th August 1922 to import through his Agent Mr _____

residing at _____
_____ distillery
from the bonded warehouse at _____ in

the Province or Indian State of _____ to

B—continued

III—(Obverse) continued

his licensed shop No _____
house
 situated at _____ or to
 the bonded warehouse at _____
 the said quantity of liquor for the purpose of
bottling
sale
 private consumption

This pass will remain in force up to the
 evening of the _____

Collector (or other Abkari
 Officer duly authorised
 in this behalf)

(Reverse III)

Details of liquor issued from the distillery or bonded
 warehouse at _____

Description of liquor	Cask drum or package No	Registered capacity	Actual contents	Thermometer Indication	Hydrometer Indication	Strength	Proof gallons	Remarks
		G	G					

No of

Dated

Returned to the*
 The quantity of liquor mentioned above has
 this day been issued by me. The impression of
 the seal used by me accompanies

Officer in charge of distillery
 or bonded warehouse
 at _____

No of

7

Forwarded to the Excise Officer in charge
 for examination of the consignment on arrival and report

Date _____ Signed _____

*Here enter designation of officer issuing pass

IV—continued

his licensed shop No _____ situated at
house
 _____ or the bonded warehouse at _____
 the said quantity of liquor for the purpose of
bottling
sale
 private consumption

The pass will remain in force up to
 the evening of the _____

Dated

Collector (or other Abkari
 Officer duly authorised
 in this behalf)

(Reverse IV)

Details of liquor issued from the distillery or bonded
 warehouse at _____

Description of liquor	Cask drum or package No	Registered capacity	Actual contents	Thermometer Indication	Hydrometer Indication	Strength	Proof gallons	Remarks
		G						

Signature

Date

Officer in charge of distillery
 or bonded warehouse
 at _____

**Section 35 — RULES FOR IMPORT IN BOND OF SPIRITUOUS MEDICINAL
AND TOILET PREPARATIONS**

56. *No 1652 Dated 28th May 1923 :—In exercise of the powers conferred by sections 9, 12 and 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Government of Bombay is pleased to make the following
 et prepara-
 Presidency
 the storage
 thereof in and transport from bonded warehouses established in the
 Bombay Presidency —

PRELIMINARY

1 *Extent* —These rules apply to the Presidency of Bombay including Sind but excluding Aden

2 *Definitions* —In these rules—

(a) “Commissioner” means in the province of Sind the Commissioner in Sind and elsewhere the Commissioner of Customs, Salt and Excise, Bombay.

(b) “Bonded Warehouse” means a warehouse or a part of a Government Distillery appointed by the Commissioner as a warehouse for the receipt and storage under bond of medicinal and toilet preparations containing spirit of Indian manufacture and imported into the Bombay Presidency from any place in British India or from an Indian State

(c) “The Act” means the Bombay Abkari Act, 1878

IMPORT FROM BRITISH INDIA

3 *Importer to apply to Collector or other duly authorised Abkari officer*

officer duly authorized in this behalf, of the place in which is situated the warehouse to which such preparation when imported is to be conveyed

4 *Issue of pass* —In the absence of any objection the Collector or any other officer duly authorised in this behalf shall, on receipt of the application as aforesaid, issue an import in bond pass in triplicate in Form II hereto annexed Part A of the pass shall be kept on record in his office, part B shall be handed over to the importer or to the person authorised by him to receive it, and part C shall be sent by post to the Collector or the Chief Excise Authority of the place of export, or in the case of Burma to the Collector of Customs at the place of export in that province

5 *Condition to be fulfilled before delivery of the medicinal or toilet preparation at place of export* —The importer, or his agent at the place of export, shall present his copy of the import in bond pass to the Collector or the Chief Excise Authority of the place of export, or in the case of Burma to

* These rules were published provisionally under the above number and date but Government have in their Resolution of the same date directed that they should be brought into operation at once

the Collector of Customs at the place of export in that province, who, if he sees no objection will, after comparing it with part C of the pass received by him direct from the Collector of the place of import or from an officer authorised as aforesaid, require the importer or exporter to execute with him a bond with sureties for the payment of the full amount of duty leviable on the medicinal or toilet preparation to be exported at the rate for the time being leviable on its import into the Bombay Presidency. The Collector or the Chief Excise Authority of the place of export, or in the case of Burma the Collector of Customs at the place of export in that province, will then issue orders on part C of the pass for the delivery of the medicinal or toilet preparation in accordance with the excise rules in force in such place.

6 *Delivery of medicinal or toilet preparation and despatch to place of import*—The officer deputed by the Collector or by the Chief Excise Authority of the place of export or in the case of Burma by the Collector of Customs at the place of export in that province will then fill in the particulars to be filled up by him on the reverse of part C of the pass and also on part B and shall return the latter to the importer duly endorsed. He will then issue the preparation in drums or other receptacles duly sealed with his official seal and forward by post part C of the pass to the officer in charge of the bonded warehouse to which the preparation is to be consigned. The importer or his agent shall then have the preparation immediately consigned by rail or in the case of Burma by steamer, direct to the warehouse in the place of import mentioned in the pass. part B of the pass shall accompany the preparation in transit and shall be produced on demand made by any excise or Police officer not below the rank of a Sub Inspector or by any Revenue officer not below the rank of an Ayal Karkun.

7 *Verification of the consignment on arrival at the warehouse*—On arrival at the warehouse the consignment shall be presented by the importer or his agent to the warehouse officer for examination together with part B of the pass. Such officer shall compare the particulars given in part B with those shown in part C and if they are found to tally, he shall examine the consignment to see that the seals are intact and the consignment has not been tampered with during transit. He shall then admit the consignment into the warehouse and draw in the presence of the importer or his authorized agent one sample from each drum forming the consignment or if the consignment consists of bottles one sample for every 25 bottles or less and forward such samples to the Excise Analyst, Nasik Distillery, for analysis and test of the amount of proof spirit contained therein for the purpose of checking the declared strength. In sampling the preparations the warehouse officer shall follow such procedure as the Commissioner may prescribe. The consignment shall then be entered in the register of deposits and withdrawals which shall be kept in such form as the Commissioner may prescribe. The quantity found short on arrival and that cleared from the warehouse and the amount of duty paid thereon shall be entered in this register. The aforesaid officer shall then return part C of the pass to the officer in charge of the exporting warehouse.

through the officers mentioned in the pass after the reverse portion thereof has been duly completed and shall retain on his records part B. In the case of any deficiency in quantity found on arrival of the consignment, if it exceeds the sanctioned rate of wastage allowance of $\frac{1}{2}$ per cent per hundred miles, the officer in charge of the importing warehouse shall inform the Collector or the Chief Excise Authority of the place of export, or in the case of Burma, the Collector of Customs at the place of export in that province of such deficiency, and the amount of the duty due on such excess will be recovered in the district of export from the exporter.

IMPORTS FROM INDIAN STATES

8 *Import from Indian States*—In the case of imports from an Indian State of medicinal or toilet preparations containing spirit of Indian manufacture the procedure shall be as follows—

(1) *Importer to obtain pass and execute a bond*—Any person desiring to import under bond into the Presidency from an Indian State medicinal or toilet preparations containing spirit of Indian manufacture shall apply, in Form I annexed to these rules, to the Collector of the place of import or any Abkari officer duly authorised in this behalf for an import in bond pass and shall execute with that officer a bond in Form IV annexed hereto with sureties for the payment of the full amount of the duty leviable on the preparations to be imported at the rate in force for the time being. The Collector, or such authorized officer as aforesaid, if he sees no reason to the contrary, will issue an import in bond pass in triplicate, in Form III hereto annexed, part A being kept on record in his office, part B being given to the importer and part C being sent to the Excise Officer deputed to examine imports of such liquor on arrival in British territory. In the case of import from the Mysore State a copy of part A shall be sent to the Excise Commissioner in Mysore.

(2) *Information to be furnished by importer to Excise Officer*—The

consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall present part B of the pass to the Excise Officer and furnish him at the same time with an invoice of the consignment. In the invoice shall be stated the number of drums or other receptacles, the net and gross weight of each drum or receptacle, the number of bulk gallons, and the strength and number of proof gallons contained therein.

(3) *Inspection of consignment and despatch to warehouse*—The Excise Officer shall proceed to the place of examination at the time fixed, compare part B of the pass with part C, examine the consignment to see that the seals are intact and the consignment has not been tampered with during transit. If seals on any of the drums or other receptacles are found to have been tampered with the Excise Officer shall in the case of such drums, measure the contents thereof by the

standard gallon measure and graduated glass measure and in the case of other receptacles see that the number of bottles contained therein is correct and they are intact. He shall then note the result of his examination on part B and the particulars on the reverse of part C intended to be filled up by him. He shall then reseal such drums or other receptacles and shall record the invoice in his office. The consignment shall then be booked in the presence of the Excise Officer and the railway receipt shall be handed over to that officer. The Excise Officer shall forward part C of the pass with an impression of the seal used in re-sealing it to the railway receipt to the c the preparations are to be endorsing the railway receipt for delivery to the importer, shall hand it over to the latter. Part B of the pass shall accompany the preparations in transit.

(4) *Verification of the consignment on arrival at the warehouse—* On arrival at the warehouse the consignment shall be presented by the importer or his agent to the warehouse officer for examination to

the procedure laid down in sub rule (3) to satisfy himself that the contents are correct. He shall then draw, in the presence of the importer or his authorised agent one sample from each drum or receptacle or if the consignment consists of bottles one sample for every 25 bottles or less and forward such samples to the Excise Analyst Nasik Distillery, for analysis and test of the amount of proof spirit contained therein for the purpose of checking the declared strength. He shall then enter the consignment in the register of deposits and withdrawals which shall be kept in such form as the Commissioner may prescribe. On receipt of the report from the Excise Analyst the Warehouse Officer shall fill in columns 6 to 10 on the reverse of part C in connection with the preparations contained in each drum or other receptacle and send the pass immediately to the Collector of the district through the Examining Excise Officer and the Superintendent of Salt and Excise of the sub division.

(5) In case of any deficiency in quantity found on arrival of the consignment, if it exceeds the sanctioned rate of wastage allowance of $\frac{1}{2}$ per cent per every hundred miles the officer in charge of the importing warehouse shall recover the amount of duty due on such excess from the importer along with that payable by him on the whole consignment before it is cleared from the warehouse.

TRANSPORT

9 *Period within which consignment must be cleared from warehouse* Warehouse retention of chemical or toilet preparations : of cleared — The whole

consignment of medicinal or toilet preparations imported into and lodged in the warehouse under these rules must be removed therefrom at once and the same time and within a fortnight from the date of receipt in the warehouse. If any preparation remains in the warehouse for a longer period than a fortnight, warehouse rent at the rate of one half anna per week per bulk gallon or at such other rate as may from time to time be prescribed by the Commissioner shall be charged, but in no case shall a consignment or any part thereof be allowed to remain in bond for a period exceeding one month.

10 *Procedure for payment of duty and issue of medicinal or toilet preparations from warehouse*—When an importer desires to remove a consignment from a warehouse he shall present an application to the officer in charge of the warehouse requesting permission to do so. The said officer shall then examine the consignment offered for removal and calculate the duty due thereon at the rate for the time being applicable thereto on the quantity as ascertained by him at the time of import and recorded in his register and on the strength reported by the Excise Analyst at the time of import and recorded in his register. Where the preparation has been imported from an Indian State duty shall at the same time be charged on the quantity, if any, found short on arrival of the preparation as provided in rule 8. The importer shall be required to prepare a challan in duplicate for the amount of duty and warehouse rent, if any, payable by him on the consignment intended to be cleared from the warehouse. The officer in charge of the warehouse shall sign the challan in token of his having satisfied himself that the amount shown therein has been correctly calculated. The importer shall then present the challan and pay the amount mentioned therein into the nearest Government Treasury (in Bombay City at the office of the Chief Account Officer of Customs, Salt and Opium). One copy of the challan shall remain with the Treasury Officer or the Chief Account Officer of Customs, Salt and Opium as the case may be and the other shall be returned to the importer duly signed. The latter shall deliver the challan to the officer in charge of the warehouse who shall note in the register of deposit and withdrawals the amount of duty paid on the consignment and the date of its removal from the warehouse. He shall then grant a transport pass for the consignment under section 13 of the Act.

GENERAL

11 *Importer to bear all costs and risks of conveyance*—The cost of conveying the consignment from the warehouse to the railway station at the place of export, and that of conveying it from the railway station to the bonded warehouse at the place of import, and all risks incidental to such export, import and transport shall be borne by the importer, and all consignments lodged in the warehouse shall be at the risk of the importer concerned.

FORM I

(See Rules 3 and 8)

*Application for pass to import in bond medicinal or toilet preparations
containing spirit of Indian manufacture*

(Date _____)

To
The Collector of

Sir,

Please issue a pass for the import in bond of the marginally noted ^{medicinal} ~~toilet~~

Name of preparation	Quantity in bulk gallons	Quantity in proof gallons	Strength

preparations containing spirit of
Indian manufacture from the
Distillery
Bonded warehouse in the
Province of _____
Indian State to the Distillery
at _____
of _____
Bonded warehouse
in the District
via (route)

I am,
We are,

Sir,

Your most obedient servant(s),

[Signature(s) of applicant(s)]

FORM II--PART A
(See rule 4)

Import without pass for medicinal or toilet preparations containing spirit of Indian manufacture.
(For record in Collector's office or in the office of the Officer authorized to issue pass)

Mr _____ No. of 19 _____
Messrs _____
is permitted to import the undermentioned quantities of medicinal preparations containing spirit of Indian manufacture from _____ to the Government _____ (route) _____ at _____ Bonded Warehouse _____ under the terms of a bond to be executed by them _____ Collector _____
or by the exporter with the Chief Excise Authority _____ for the amount of duty _____ for the amount of duty _____ leviable on such preparations under the Bombay Abkari Act 1878 -

Name of Preparation	Quantity		Strength
	In bulk gallons	In proof gallons	

The pass will remain in force up to _____ p.m. on the _____ day of 19 _____

Date _____
Collector of _____
Abkari Officer _____

FORM II--PART B
(See rule 4)

Import in bond pass for medicinal or toilet preparations containing spirit of Indian manufacture.
(For the Importer(s))
No. of 19 _____

Mr _____ No. of 19 _____
Messrs _____
is permitted to import the undermentioned quantities of medicinal preparations containing spirit of Indian manufacture from _____ to the Government _____ at _____ Bonded Warehouse _____ (route) under the terms of a bond to be executed by them _____ Collector _____
or by the exporter with the Chief Excise Authority _____ for the amount of duty _____ for the amount of duty _____ leviable on such preparations under the Bombay Abkari Act 1878 -

Name of Preparation	Quantity		Strength
	In bulk gallons	In proof gallons	

The pass will remain in force up to _____ p.m. on the _____ day of 19 _____

Date _____
Chief Excise Authority _____
Collector of _____
Abkari Officer _____
Signature _____
Designation _____
To the Officer in charge at _____

FORM II--PART C
(See rule 4)

Import in bond pass for medicinal or toilet preparations containing spirit of Indian manufacture.

(To be forwarded to the Collector or the Chief Excise Authority of the place of export or in the case of Burma to the Collector of Customs at the place of export in that Province)

Mr _____ No. of 19 _____
Messrs _____
is permitted to import the undermentioned quantities of medicinal preparations containing spirit of Indian manufacture from _____ to the Government _____ at _____ Bonded Warehouse _____ (route) under the terms of a bond to be executed by them _____ Collector _____
or by the exporter with the Chief Excise Authority _____ for the amount of duty _____ for the amount of duty _____ leviable on such preparations under the Bombay Abkari Act 1878 -

Name of Preparation	Quantity		Strength
	In bulk gallons	In proof gallons	

The pass will remain in force up to _____ p.m. on the _____ day of 19 _____

Date _____
Collector of _____
Abkari Officer _____
Forwarded to _____ who is directed to issue the preparations mentioned above
Date _____
Collector _____
Chief Excise Authority _____
Collector of Customs _____

Advised		Received	
Drum or package No	1	Drum or package No	1
Registered capacity	2	Registered capacity	2
Actual contents	3	Actual contents	3
Thermometer indication	4	Thermometer indication	4
Hydrometer indication	5	Hydrometer indication	5
Strength	6	Strength	6
1 roof gallons	7	1 roof gallons	7
Actual contents	8	Actual contents	8
Thermometer indication	9	Thermometer indication	9
Hydrometer indication	10	Hydrometer indication	10
Strength	11	Strength	11
1 roof gallons	12	1 roof gallons	12
Loss in transit	13	Loss in transit	13
1 roof gallons	14	1 roof gallons	14
Increase in transit	15	Increase in transit	15
Remarks		Remarks	

(Endorsement of officer receiving medical
toilet preparations)

Compared with the pass received from the
in charge of the exporting warehouse and re-

Date

Signature

Designation

Returned to the officer in charge of the
Dedillery at
Bonded Warehouse

been duly filled in

Date

Signature

*(of the officer issuing preparations)
Designation

Returned to the officer issuing preparations,
columns 8 to 15 having been duly filled in

Signature

*(of the officer receiving preparations)
Designation

Through the Superintendent of Salt and Excise,
Sub Division and the Collector of

Forwarded

Date

Superintendent of Salt and Excise, Sub-

Division

Forwarded

Date

Collector of

Atkari Officer

FORM III—PART C

(See rule 8)

For Indian States

Import in bond pass for medicinal or toilet preparations containing spirit of Indian manufacture

(To be forwarded to the Excise Officer deputed to examine the consignment on its arrival in British territory)

No of 19

Mr Messrs is permitted to import the undermentioned quantities of medicinal preparations containing spirit of Indian manufacture from the Government Bonded Warehouse at route) under the terms of a bond to be executed by him with the Collector of for the amount of duty leviable under the Bombay Act 1878—

Name of Preparation	Quantity		Strength
	In bulk gallons	In proof gallons	

The pass will remain in force up to 19 p m on the day of

Collector of
Abkhazi Officer

Date

FORM III—PART B

(See rule 8)

For Indian States

Import in bond pass for medicinal or preparations containing spirit of Indian manufacture

(For the Importer (s))
No of 19

Mr Messrs is permitted to import the undermentioned quantities of medicinal preparations containing spirit of Indian manufacture from the Government Bonded Warehouse at route) under the terms of a bond to be executed by him with the Collector of for the amount of duty leviable under the Bombay Act 1878—

Name of Preparation	Quantity		Strength
	In bulk gallons	In proof gallons	

The pass will remain in force up to 19 Collector of
on the day of Abkhazi Officer

Date
Examined and found as noted below—

According to Invoice

Drum or package No	Bulk gallons	Steen gth	Proof ga	In proof gallons
1	0	0	4	

FORM III—PART A

(See rule 8)

For Indian States

Import in bond pass for medicinal or toilet preparations containing spirit of Indian manufacture

(For record in Collector's office)

No of 19

Mr Messrs is permitted to import the undermentioned quantities of medicinal preparations containing spirit of Indian manufacture from the Government Bonded Warehouse at route) under the terms of a bond to be executed by him with the Collector of for the amount of duty leviable under the Bombay Act 1878—

Name of Preparation	Quantity		Strength
	In bulk gallons	In proof gallons	

The pass will remain in force up to 19 p m on the day of

Collector of
Abkhazi Officer

Date

FORM IV

(See Rule 9)

*Form of the Bond to be executed before permission is granted to import
from Indian States medicinal and toilet preparations containing
spirit of Indian manufacture*

KNOW ALL MEN by these presents that $\frac{I}{we}$ (a)

of

and (b)

of

and (b)

of

are jointly and severally held and firmly bound unto the Secretary of State for India in Council (hereinafter referred to as the Secretary of State) in the sum of (c) rupees [Rs (d)] to be paid to the said Secretary of State for India in Council his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made we jointly and severally bind ourselves and each and every one of our respective heirs executors, administrators and representatives by these presents

Signed by the abovenamed (a)
in the presence of

} [Signature(s) of principal(s)]

(Signature of witness)

Signed by the abovenamed (b)
in the presence of

} (Signature of surety)

(Signature of witness)

Signed by the abovenamed (b)
in the presence of

} (Signature of surety)

(Signature of witness)

Whereas the Secretary of State has agreed to permit the said (a) to import under a pass medicinal and toilet preparations containing spirit of Indian manufacture from the to the ^{distillery} bonded warehouse at in the of with out prior payment of duty and has required the said (a) as a condition of the grant of such permission to enter into the above bond in the sum of (c) rupees [Rs (d)] with two sureties,

Principal(s) (b) Sureties (c) Enter sum in words (d) Enter sum in figures

- (2) "the Political Resident, Aden", in the Settlement of Aden, and
 (3) "the Commissioner of Customs, Salt and Excise, Bombay",
in the rest of the Bombay Presidency.
 (b) "Collector" includes any Chief Revenue Officer of a British District.

3. *Application to be made for the issue of duty-free alcohol.*—An application for sanction for the issue of undenatured absolute alcohol required for use in research and teaching shall be made by the governing body, or its representatives, of the university, college or other educational institution to the Commissioner through the Collector of the district (the Collector of Bombay in the case of the Town and Island of Bombay) in which the university, college or other educational institution is situated. The application shall specify the situation of the institution, the number of laboratories therein, the purpose or purposes to which the alcohol is to be applied, the bulk quantity likely to be required in the course of a year, and the name or names of one or more sureties or a guarantee society who will execute a bond in the form appended to these rules that the alcohol will be used solely for the purpose and at the place specified.

4. *Sanction for annual issue of alcohol.*—On receipt of such application, the Collector shall forward it with his remarks through the District Educational Inspector to the Commissioner. The Commissioner will communicate his decision to the Collector who, if the application is sanctioned, will intimate to the officer in charge of the distillery concerned the quantity of duty-free undenatured absolute alcohol to be supplied annually to the institution, and shall send copies of his order to the Collector and to the Excise Inspector in whose district such distillery is situated.

5. *Procedure relating to the transport and import of alcohol.*—If alcohol is to be obtained from a distillery situated in the district in which the institution is situated, the application shall be made to the Collector of the district in which the distillery is situated. If the alcohol is to be obtained from any distillery situated in another district or in a foreign country, an application for an import permit shall be made to the Collector of the district in which the institution is situated. The Collector shall then grant an import permit. A copy of the permit shall be kept by him on his office. The permit shall be sent to the Chief Excise authority of the place where the alcohol is to be obtained from the distillery.

6. *How and where the alcohol may be used.*—The alcohol shall be used solely in the laboratory or laboratories of the institution and for no purposes other than those specified in the application.

7 *Alcohol how to be obtained*—The alcohol shall be received under bond from a distillery and (except with the special permission of the Collector) in quantities of not less than five bulk gallons at a time. It shall be obtainable only on the presentation of a requisition signed by the Collector.

8 *Examination and account by District Excise Inspector on arrival*—On the arrival of the alcohol at the institution the District Excise Inspector in whose district the institution is situated shall be informed, and the consignment shall not be opened until he is present to examine

9 *Alcohol how to be kept*—The stock of alcohol in each institution shall be kept under lock in a special compartment under the control of a responsible officer of the institution.

on the same premises but no distribution of alcohol shall be made to laboratories which are not within the same premises.

11 *Stock books*—(1) A stock book shall be provided and kept at every institution receiving duty free alcohol direct from a distillery, in which shall be entered on the debit side an account of the bulk and proof gallons of alcohol received, with the dates of receipt, and on the credit side an account of the bulk and proof gallons distributed to laboratories, or used for teaching or research purposes. The transport or import permits which accompany the alcohol from the distillery to the institution shall be kept with this account, and the account with the permits shall be shown, and the stock of alcohol on hand permitted to be examined and gauged, on the requisition of any excise officer not below the rank of Inspector. The head of the institution shall furnish the Commissioner through the Excise Inspector concerned annually by the 15th April with a statement showing the quantity of alcohol received and used during the preceding financial year (1st April to 31st March) and the quantity remaining on balance on the 31st March of that year. The Excise Inspector shall, after verifying the same from the stock book and the permits, forward it through the Superintendent of Salt and Excise of his Sub Division to the Collector, who shall pass it on to the Commissioner.

(2) A stock book shall also be kept at every laboratory to which alcohol has been distributed in which shall be entered on the day of receipt on the debit side an account of the bulk and proof gallons of alcohol received and on the credit side an account of the bulk and proof gallons of alcohol used for research or teaching purposes.

(3) These books shall be open at all times to the inspection of the Commissioner, the Collector, the Deputy Commissioner of Salt and Excise, the Superintendent of Salt and Excise and the District Excise Inspector,

who shall be permitted to make any alterations thereof with such alterations as may be considered necessary.

12 *Limit of quantity of alcohol in stock*—The responsible officers of the institution shall not keep alcohol in stock at any one time in excess of half the quantity estimated in the application as likely to be required in the course of a year, if that quantity amounts to 20 gallons or upwards.

13 *Penalty for breach of rules*—(1) In the event of any institution enjoying the concessions granted under these rules being found either to misuse them or to commit any breach of these rules the Commissioner may decide whether the concession to that institution should be cancelled or not.

(2) Nothing in this rule shall affect the liability of any person to punishment under any provision of the Act for a breach of these rules.

14 *Power of Commissioner to withhold permission for the use of duty free alcohol*—The Commissioner may in his discretion withhold permission for the use of duty free alcohol in any case in which the circumstances may not seem to him to be such as to warrant the grant of it.

15 *Prohibition of use of duty free alcohol*—The use of duty free alcohol for the preservation of Natural History or other specimens shall not be allowed.

Form of bond to be executed before permission is granted to use undenatured alcohol for teaching or research purposes

(See Rule 3)

KNOW ALL MEN by these presents that we
of _____ and _____ of
_____ are jointly and severally held and firmly bound unto
the Secretary of State for India in Council in the sum of _____
rupees (Rs _____) to be paid to the
Secretary of State for India in Council, his successors in office or assigns
or to his or their attorney or attorneys for which payment well and truly
to be made we jointly and severally bind ourselves and each and
every one of our respective heirs, executors, administrators and
representatives by these presents

Sealed with our seal

Signed by the abovenamed in the presence of

Signed by the abovenamed in the presence of

WHEREAS the Secretary of State for India in Council has agreed to
permit the said _____ (principal) to use duty-
free undenatured alcohol for teaching or research purposes at
situated at _____ in the

town of _____ district
in accordance with the rules published in Government
Notification in the Revenue Department No 1207, dated 28th April
1921 and has required the said
(principal) as a condition of the grant of such permission to enter into

the above bond in the sum of _____ rupees (Rs _____)
 with one surety for the due fulfilment of the rules in force for the
two sureties time being governing the use of undenatured alcohol for teaching or
 research purposes

Now the condition of the above written bond is such that if the said
 (principal) his heirs exe-
 cutors administrators or assigns shall fulfil the conditions of the rules in
 force for the time being for the use of undenatured alcohol for teaching
 or research purposes and any special rules duly made in respect of the
 said use of undenatured alcohol by the said
 (principal) then this bond shall be void, otherwise it shall remain in full
 force.

Dated this _____ day of _____ 192

Signed by the abovenamed (prin-
 cipal) in the presence of _____

Signed by the abovenamed (1st
 surety) in the presence of _____

* Signed by the abovenamed (2nd
 surety) in the presence of _____

* (Omit if only one surety is taken)

(B G G, Part I, 1921, pages 1157 59)

*Section 35 (2) () — RULES REGULATING THE EXPORT UNDER CLAIM
 FOR DRAW BACK OF SPIRITUOUS MEDICINAL PREPARATIONS
 FOR DISPENSARIES IN INDIAN STATES*

58 No 1896 dated 3rd April 1923.—In exercise of the powers
 conferred by clause (c) of sub section (2) of section 35 of the Bombay
 Abkari Act, 1878 (Bom V of 1878), the Government of Bombay is
 pleased to make the following rules for regulating the export, under claim
 for drawback, of spirituous medicinal preparations from any distillery,
 bonded warehouse or factory established for the manufacture of such
 articles in the Presidency of Bombay excluding Aden to dispensaries
 and medical institutions under the control of Indian States or
 situated in areas in Indian States administered by the British
 Government —

1 *Application for permission by whom to be made* — (1) The Medical
 Officer of the State to the Commissioner of Customs,
 of Sind, to the Commissioner
 preparations duty free, stating
 full particulars of the quantities and descriptions required, the name
 and address of the supplier holding a license for their sale, the place
 to which the consignment is to be conveyed, the route by which
 it will be conveyed, and the time required for it to reach its
 destination

(2) In the case of export to areas in Indian States administered by the British Government such application shall be made to the Commissioner of Customs, Salt and Excise, Bombay, or in the case of Sind, to the Commissioner in Sind, by the authority in charge of the dispensary or medical institution concerned and shall be countersigned by the principal medical officer of the area and shall contain the particulars specified in sub-rule (1).

2 *Information to be furnished by the supplier*—On receipt of the Commissioner's permission the supplier shall notify to the excise officer deputed by the Commissioner for this purpose the date on which the articles will be ready for packing and the quantities, actual strengths, number of bottles and other packages and description of the various articles to be supplied. He shall also produce a certificate from a responsible officer of Government appointed by the Commissioner to show that the duty in respect of which drawback may be claimed was paid into the Government treasury or sub treasury, as the case may be, and the date on which it was paid.

3 *Precautions for despatch of consignment*—The excise officer deputed by the Commissioner for this purpose shall attend the distillery, bonded warehouse or factory on the day stated and shall measure and extract samples for analysis from 10 per cent of the bottles and other receptacles. The said officer shall issue a permit for the export of the consignment and have the bottles boxes etc. packed and sealed in his presence and deliver them over to the custody of the railway authorities, the cost incurred in conveying the consignment being borne by the supplier. He shall at the same time send the samples drawn by him to the Excise Analyst Government distillery, Nasik, or in the case of Sind to the Chemical Analyser for Sind, Karachi, for analysis.

4 *Refund of duty how to be calculated*—The duty to be refunded will be calculated on the quantity despatched as ascertained by the excise officer at the time of packing and the strength represented by the Excise permit. The duty shall be calculated on the strength of the articles as they are, after the duty has been paid, in the State or the Union Territory or on concerned to the effect that the articles as described in the export permit have been received.

5 *Refund bill*—The supplier may, on receipt of the certificate referred to in rule 4, prefer a refund bill in the usual Treasury form and

sanction

(B.G.G., Part I, 1923, pages 659 and 660)

Section 35 — RULES REGULATING DENATURATION OF INDIAN
MADE RECTIFIED SPIRITS, ETC., IN THE BOMBAY PRESIDENCY
EXCLUDING SIND AND ADEN

59. No 12817A, dated 26th November 1919 as amended by Government Notification No 3501, dated 17th December 1920, No 4804, dated 10th August 1922 and by No 1340C, dated 19th June 1923 — In exercise of the powers conferred by sections 9, 12, 14 and 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), section 155 of the Sea C Act, section 13 of the Land Customs Act, all other powers enabling him in this behalf, the Governor in Council is pleased to make the following rules regulating the denaturation of Indian made rectified spirits, the sale of denatured spirit and its use in arts and industries, the import in bond of rectified spirits manufactured in British India or a Native State, into the Bombay Presidency for denaturation and the importation of denatured spirit denatured in British India or a Native State into the Bombay Presidency

Preliminary

(a) These rules apply to the Presidency of Bombay excluding Sind and Aden

Interpretation

(b) In these rules,

“Commissioner” means the Commissioner of Customs, Salt and Excise, Bombay, and

“Collector” includes any Chief Revenue Officer of a British district

1 The Commissioner shall appoint a part of a Government distillery or bonded warehouse for the receipt, storage and denaturation of Indian made rectified spirit or for the receipt and storage of denatured spirit imported from any place in British India outside the Bombay Presidency or from any Native State wherever it may be necessary, and such place shall be deemed to be a warehouse for the purposes of these rules

2 (1) Only two classes of denatured spirit shall be made, received and sold or used, namely —

(a) ordinary denatured spirit, consisting of 99 per cent alcohol, $\frac{1}{2}$ per cent light caoutchoucine and $\frac{1}{2}$ per cent of crude pyridine, and

(b) specially denatured spirit

(2) Class (b) will contain two sub classes, namely —

(i) Methylated industrial denatured spirit, consisting of nineteen-twentieths of its bulk of ethylic alcohol and one twentieth of wood naphtha and

(ii) special industrial denatured spirit, which shall have been denatured by the addition to ethylic alcohol of an approved substance or substances other than wood naphtha, caoutchoucine or pyridine

3 Ordinary denatured spirit may be issued to the general public by

Ordinary denatured spirit
may be issued by licensed
retailers licensed retailers

4 Specially denatured spirit of either class shall be supplied only
Specially denatured spirit to be supplied only
for use in art or manu- specified art or manufacture

5 The use of methylated industrial denatured spirit for purposes of
Restrictions on the use of lighting heating or motive power shall not be
methylated industrial allowed, nor shall such spirit be used in the
denatured spirit preparation of any beverage or medicine
if any portion of it remains in the finished article Such spirit
may be employed in the manufacture of the following —sulphuric
ether, ethyl chloride, methyl chloride, ethyl bromide, chloroform
and hydrate of chloral and it may also be used in the preparation
of the following liniments —the aconite, belladonna, compound camphor,
ammoniated camphor, iodine (B P 1885) mustard and the soap liniment
of the British Pharmacopœia and in such other preparations as the
Commissioner may, from time to time, permit in writing to be made with
such spirit

6 In the manufacture of specially denatured spirit no special
When substitute for wood denaturants shall be substituted for wood
naphtha in specially dena naphtha unless it is proved to the satisfaction
tured spirit may be allowed of the Commissioner that wood naphtha is
unsuitable or detrimental to the particular art or manufacture
under consideration

7 Whenever practicable, specially denatured spirit shall be rendered
Specially denatured more objectionable to the taste or smell by the
spirit to be rendered addition of some substance used in the particular
objectionable to taste or art or manufacture in which the spirit is
smell to be employed

8 The persons concerned in the manufacture, distribution and use
Denatured spirit makers of denatured spirit may be divided into four
wholesale, retailers and classes, namely —
users

- (i) denatured spirit makers,
- (i) (a) denatured spirit wholesalers.
- (ii) denatured spirit retailers, and
- (iii) denatured spirit users in arts or industries.

9 Denatured spirit makers shall be required to obtain licenses
Denatured spirit makers from the Commissioner and to enter into
bonds in the sum of one thousand rupees

(Rs 1,000) for the due carrying out of the terms of their licenses and of the regulations duly made for their guidance. They shall be allowed to supply denatured spirit only to wholesalers or retailers or users who produce or send to them requisitions for denatured spirit countersigned by an excise officer. They shall maintain accounts showing the quantities of denatured spirit manufactured or received and the disposal of that spirit, distinct accounts being maintained of the ordinary denatured spirit and of each of the two classes of specially denatured spirit, namely, (a) methylated industrial denatured spirit and (b) special industrial denatured spirit. With all consignments of denatured spirit shall be issued a permit granted by the warehouse excise officer.

10 Denatured spirit wholesalers and retailers shall be required to obtain licenses from the Collector of the district. They shall send to the denatured spirit maker or the excise or customs bonded warehouse officer or to the wholesaler with each order for denatured spirit a requisition countersigned by an excise officer. They shall not receive denatured spirit from a denatured spirit maker or wholesaler or from an excise bonded warehouse unless such spirit is accompanied by a permit which shall in the case of removal from the premises of wholesale vendors be obtained from the excise officer countersigning the requisition and all permits received shall be carefully preserved and handed over to the excise officer on his next visit to the wholesalers or retailers' premises. The documents issued by the customs authorities in respect of denatured spirit issued from a customs bonded warehouse shall be carefully preserved and presented to the excise officer for inspection on his next visit to the wholesalers' or retailers' premises. Denatured spirit wholesalers or retailers shall not use denatured spirit in any art or industry without the permission of the Commissioner.

11 Denatured spirit users shall be required to enter into bonds for such amounts as the Commissioner may deem fit for the proper employment of the spirit in the art or industry and in the manner for which authority is obtained. Denatured spirit shall be obtained by them only from licensed makers or an excise or customs bonded warehouse and with each order for spirit shall be sent a requisition countersigned by an excise officer. They shall keep accounts, in the form prescribed by the Commissioner, of the spirit received by them and of its disposal. Denatured spirit shall not be received from an excise bonded warehouse unless accompanied by a permit signed by the warehouse excise officer and all permits so received shall be entered in the stock account, carefully preserved and given to the excise officer on his next visit to the user's premises. Particulars of spirit received from a customs bonded warehouse shall be entered in the stock account and the documents issued by the customs authorities in respect of that spirit shall be preserved and presented to the excise officer for inspection on his next visit to the user's premises. Denatured spirit users shall not sell denatured spirit and shall not 'recover' denatured spirit used in any process without first obtaining

authority from the Commissioner to do so. Their premises shall at all times be open to inspection by the Commissioner, Collector or Deputy Commissioner of Salt and Excise or by a subordinate of any of these officers deputed for this purpose. The Commissioner shall have power to withdraw his permission for the use of denatured spirit and to issue orders for the disposal of any denatured spirit remaining in stock when the permission in question is withdrawn.

12 If a licensed maker of denatured spirit desires to import in bond into the Bombay Presidency, rectified spirits manufactured in British India for denaturation, he shall apply to the Collector of the district of import or any other Abkari officer duly authorised by him for an import in bond permit, and he or the exporter shall execute a bond with the Chief Excise Authority of the district of export with sureties for the payment of the full amount of the duty leviable on the spirit to be imported at the rate for the time being applicable to rectified spirit imported by sea. The Collector or any other Abkari officer duly authorised by him, if he sees no reason to the contrary, will issue an import in bond permit in triplicate, one copy being kept for record in his office, the second copy being given to the importer, and the third copy being sent direct to the Chief Excise Authority of the district of export. The application to the Collector of the district of import or any other Abkari officer duly authorised by him shall be in such form, and the import in bond permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act, 1878, as the Commissioner may prescribe.

13 The importer shall present his copy of the import in bond permit to the Chief Excise Authority of the district of export, who if he sees no objection, will, after comparing it with the copy of the permit received direct from the Collector of the district of import or any other Abkari officer duly authorised by him and after the execution of the required bond, issue orders for the delivery of the spirit in accordance with the excise rules in force in his district.

14 The importer's copy of the import-in bond permit shall be returned to him by the Chief Excise Authority of the district of export after that officer, or an officer deputed by him for the purpose, has endorsed upon it the quantity and strength and proof gallons of the spirit issued in each cask or drum to the importer, and the date and hour of issue, or a separate permit containing these particulars may be issued by such officer under the rules of his district. The spirit shall then be conveyed without delay to the warehouse in the district of import mentioned in the permit, the importer's copy of which shall accompany the spirit in transit and shall be produced

on demand by any excise or police officer not below the rank of sub-inspector or any revenue officer not below the rank of avar karkun. The Chief Excise Authority of the district of export or an officer deputed by him for the purpose shall send by post to the Collector of the district of import or any other Abkari officer duly authorised by him a statement or duplicate of the permit issued, showing the number of casks or drums issued and the total number of bulk gallons and of proof gallons of spirit contained therein.

15 On arrival at the warehouse the consignment shall be presented to the warehouse officer for examination together with the copy of the permit accompanying it. On the reverse of this permit the warehouse officer will enter the quantity, strength and proof gallons of spirit contained in each cask or drum as ascertained by him and will return the copy of the permit so endorsed to the Chief Excise Authority of the district of export who will take such action in respect of the losses in transit as is required by the rules of his district.

16 If a licensed maker of denatured spirit desires to import rectified spirit manufactured in a Native State into the Bombay Presidency for denaturation without pre payment of duty he shall apply to the Collector or any other Abkari officer duly authorised by him for an import in bond permit and shall execute a bond with the Collector or any other Abkari officer duly authorised by him with sureties for the payment of the full amount of the duty on the spirit at the time being payable in such form and the import in bond permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act, 1878, as the Commissioner may prescribe.

17 The Collector or any other Abkari officer duly authorised by him, if he sees no reason to the contrary, shall issue an import-in bond permit in triplicate, one copy being kept for record in his office, the second copy being given to the importer and the third copy being sent to the excise officer deputed to examine the imports of such spirits on their arrival in British territory.

18 The importer shall give to the excise officer so deputed at least three days' previous intimation of his intention to import a consignment of rectified spirit, and of the date and hour at which the consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall also furnish the excise officer with an invoice of the consignment in quadruplicate. In the invoice shall be stated the net and gross weights of each cask or drum and the number of bulk gallons, the strength and number of proof gallons contained therein.

19 The excise officer shall proceed to the place of examination on the date fixed examine and test the consignment and note on the reverse of his copy of the import permit the particulars required in columns 1 to 6 thereof He shall then reveal the casks or drums and shall return one copy of the invoice to the importer or his representative, forward copies by post to the Distillery Supervisor of the Circle, and the excise officer in charge of the warehouse of import, respectively, and record the fourth copy in his own office The consignment shall then be booked in the presence of the examining excise officer, and the railway receipt shall be handed over to that officer The examining officer shall forward his copy of the import permit together with the railway receipt to the officer in charge of the warehouse to which the spirit is to be conveyed The warehouse officer after endorsing the railway receipt for delivery to the importer shall hand it over to the latter

20 On arrival at the warehouse the consignment shall be examined by the warehouse officer who will enter its volume and strength on the reverse of the copy of the import permit received by him from the examining excise officer, and shall send the permit immediately to the Deputy Commissioner of Salt and Excise through the Distillery Supervisor of the Circle He shall then advise the examining officer of the receipt of the consignment

21 Duty shall be levied at the full tariff rate for the time being in force on rectified spirit imported by sea on such transit losses as the Commissioner shall consider excessive

22 If a licensed maker wholesaler or retailer or an authorized user of denatured spirit desires to import into the Bombay Presidency denatured spirit which has been denatured in British India, he shall apply to the Collector of the district of import or any other Abkari officer duly authorised by him for an import permit The Collector or any other Abkari officer duly authorised by him if he sees no reason to the contrary, will issue an import permit in duplicate, the first copy being kept for record in his office and the third copy being the district of export The application to the Collector of the district of import or any other Abkari officer duly authorised by him shall be in such form and the import permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act, 1878 as the Commissioner may prescribe No such permit shall however be necessary in the case of ordinary denatured spirit when the quantity to be imported does not exceed five gallons

23 The importer shall present his copy of the import permit to the Chief Excise Authority of the district of export, who, if he sees no objection, will, after comparing it with the copy of the permit received direct from the Collector of the district of import or any other Abkari officer duly authorised by him, issue orders, for the delivery of the spirit in accordance with the excise rules in force in his district

24 The importer's copy of the import permit shall be returned to him by the Chief Excise Authority of the district of export, after that officer, or any officer deputed by him for the purpose, has endorsed upon it the quantity and strength and proof gallons of the spirit issued in each cask or drum to the importer, and the date and hour of issue or a separate permit containing these particulars may be issued by such officer under the rules of his district. The strength shown will be the "app" and the proof shall The spirit import mentioned in the permit, the importer's copy of which shall

of the district of export or an officer deputed by him for the purpose shall send by post to the Collector of the district of import or any other Abkari officer duly authorised by him a statement or duplicate of the permit issued showing the number of casks or drums issued and the total number of bulk gallons and of proof gallons of spirit contained therein. With this statement or duplicate shall be sent an impression of the seal used in sealing the casks or drums except in the case of consignments from a province where a uniform departmental seal is used and an impression of the seal in use has been supplied to the Commissioner.

25 Verifies
shipment
the reve

apparent strength and proof gallons of spirit contained in each cask or drum as ascertained by him and will return the copy of the permit so endorsed to the Chief Excise Authority of the district of export. Where the spirit consigned has been certified by the Excise Commissioner of the province of export to have been denatured under excise supervision

respectable firms certified as such by the Excise Commissioner of the province of export and is accompanied by certificates from the proper Chemical Analyser or Chemical Examiner showing that it has been

tured as aforesaid and provided also that the seals on the casks or drums agree with the impression of the seal sent to the Collector of the district of import or of the departmental seal supplied to the Commissioner, the denatured spirit may be issued without examination by the Excise Analyst, Government Distillery, Nasik. In either case a sample shall be taken from each cask or drum before issue and shall be subsequently tested by the Excise Analyst, Government Distillery, Nasik. The Commissioner shall report to the Excise Commissioner of the province of export and the has been to have been properly denatured. In all other cases the imported denatured spirit shall not be issued from the warehouse until a sample of it has been sent to the Excise Analyst, Government Distillery, Nasik and has been notified by that officer to be satisfactory.

26 If a licensed maker, wholesaler or retailer, or an authorised user of denatured spirit desires to import into the Bombay Presidency denatured spirit which has been denatured in a Native State, he shall apply to the Collector of the district of import or any other Abkari offices duly authorised by him for an import permit. The Collector or any other Abkari officer duly authorised by him, if he sees no reason to the contrary, will issue an import permit in triplicate, one copy being kept for record in his office the second copy being given to the importer and the third copy being sent to the Excise officer deputed to examine the imports of such spirit on its arrival in British territory. The application to the Collector of the district of import or any other Abkari officer duly authorised by him shall be in such form and the import permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act 1878 as the Commissioner may prescribe.

27 The importer shall give to the Excise officer so deputed at least three days previous intimation of his intention to import a consignment of denatured spirit and of the date and hour at which the consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall also furnish the Excise officer with an invoice of the consignment in quadruplicate. In the invoice shall be stated the number of casks or drums, the net and gross weight of each cask or drum and the number of bulk gallons the strength and number of proof gallons contained therein. The strength shown will be the "apparent" and not the actual or unobscured strength and the proof gallons will be calculated according to the apparent strength.

28 The Excise officer shall proceed to the place of examination on the date fixed, examine and test the consignment and note on the reverse of his copy of the import permit the particulars required in columns

23 The importer shall present his copy of the import permit to the Chief Excise Authority of the district of export, who, if he sees no objection will, after comparing it with the copy of the permit received direct from the Collector of the district of import or any other Abkari officer duly authorised by

Conditions to be fulfilled before orders will be issued for the delivery of the spirit to the importer

him, issue orders, for the delivery of the spirit in accordance with the excise rules in force in his district

24 The importer's copy of the import permit shall be returned to him by the Chief Excise Authority of the district

Detailed endorsement on importer's copy of permit or issue of separate permit prompt conveyance of spirit and information by post to Collector of district of import

of export, after that officer, or any officer deputed by him for the purpose has endorsed upon it the quantity and strength and proof gallons of the spirit issued in each cask or drum to

the importer and the date and hour of issue or a separate permit containing these particulars may be issued by such officer under the rules of his district The strength shown will be the

nd the proof
The spirit
e district of

import mentioned in the permit, the importer's copy of which shall accompany the spirit in transit and shall be produced on demand by any excise or police officer not below the rank of sub inspector or any revenue officer not below the rank of a val karkun The Chief Excise Authority of the district of export or an officer deputed by him for the purpose shall send by post to the Collector of the district of import or any other Abkari officer duly authorised by him a statement or duplicate of the permit

sealing the casks or drums except in the case of consignments from a province where a uniform departmental seal is used and an impression of the seal in use has been supplied to the Commissioner

25 On arrival at the warehouse the consignment shall be presented

Verification of the consignment on arrival

to the warehouse officer for examination together with the copy of the permit accompanying it On

the reverse of this permit the warehouse officer will enter the quantity, apparent strength and proof gallons of spirit contained in each cask or drum as ascertained by him and will return the copy of the permit so endorsed to the Chief Excise Authority of the district of export Where the spirit consigned has been certified by the Excise Commissioner of the province of export to have been denatured under excise supervision in such province so as to conform in respect of the proportion and nature of the ingredients used, to the rules made for the denaturation of spirit in the Bombay Presidency, or where the denatured spirit is exported by respectable firms certified as such by the Excise Commissioner of the province of export and is accompanied by certificates from the proper Chemical Analyst or Chemical Examiner showing that it has been

tured as aforesaid and provided also that the seals on the casks or drums agree with the impression of the seal sent to the Collector of the district of import or of the departmental seal supplied to the Commissioner, the denatured spirit may be issued without examination by the Excise Analyst, Government Distillery, Nasik. In either case a sample shall be taken from each cask or drum before issue and shall be subsequently tested by the Excise Analyst, Government Distillery, Nasik. The Commissioner shall report to the Excise Commissioner of the province of export all cases in which the sample is not certified to be satisfactory, and the balance of the consignment, if any, shall not be issued until it has been certified by the Excise Analyst, Government Distillery, Nasik to have been properly denatured. In all other cases the imported denatured spirit shall not be issued from the warehouse until a sample of it has been sent to the Excise Analyst, Government Distillery, Nasik and has been notified by that officer to be satisfactory.

26 If a licensed maker, wholesaler or retailer, or an authorised user of denatured spirit desires to import into the Bombay Presidency denatured spirit which has been denatured in a Native State, he shall apply to the Collector of the district of import or any other Abkari offices duly authorised by him for an import permit. The Collector or any other Abkari officer duly authorised by him, if he sees no reason to the contrary, shall grant such permit.

27 The importer shall give to the Excise officer so deputed at least three days' previous intimation of his intention to import a consignment of denatured spirit and of the date and hour at which the consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall also furnish the Excise officer with an invoice of the consignment in quadruplicate. In the invoice shall be stated the number of gallons of unaltered strength and the proof gallons will be calculated according to the apparent strength.

28 The Excise officer shall proceed to the place of examination on the date fixed, examine and test the consignment and note on the reverse of his copy of the import permit the particulars required in columns

Procedure relating to the booking of the consignment by railway

1 to 7 thereof. He shall then reseal the casks or drums and shall return one copy of the invoice to the importer or his representative, forward copies by post to the Distillery Supervisor of the circle and the Excise officer in charge of the warehouse of import, respectively, and record the fourth copy in his own office. The consignment shall then be booked in the presence of the examining Excise officer, and the railway receipt shall be handed over to that officer. The examining officer shall forward his copy of the import permit with an impression

delivery to the importer shall hand it over to the latter

29 On arrival at the warehouse the consignment shall be presented to Verification of the con the warehouse officer for examination. On the

to the Deputy Commissioner of Salt and Excise through the Distillery Supervisor of the circle. He shall then advise the examining officer of the receipt of the consignment. The denatured spirit shall not be issued, from the warehouse until a sample of it has been sent to the Excise Analyst, Government Distillery, Nasik, and has been certified by that officer to be satisfactory. Should any one of the samples examined by the Excise Analyst, Government Distillery, Nasik, be reported by that officer to be not properly denatured the quantity of the denatured spirit represented by the sample shall again be denatured in the presence of the warehouse officer and the denatured spirit shall not be issued until the fresh sample submitted is finally certified by the Excise Analyst, Government Distillery, Nasik, to be satisfactory.

30 Except as provided in Rules 25 and 29 the regulations applicable to denatured spirit made in the Bombay Presidency, in respect of its storage, examination, issue and use, shall apply also to denatured spirit imported from other Provinces of British India, and from Native States.

Denatured spirit imported from other Provinces of British India and from Native States subject to the same regulations in respect of the storage, examination, issue and use as is spirit denatured in Sind

31 The forms in the schedule, or forms as near thereto as circumstances admit, shall be used in all matters to which these forms refer

THE SCHEDULE.

FORM 1.

Countersigned Form 1 No of 19 .
Dated 19 .

Requestion for Ordinary Denatured Spirit by Licensed Wholesaler (s) Retailer (s)

To Mr Messrs Licensed maker (s)
Distillery
Warehouse
of Denatured Spirit

The officer in charge of the excise bonded warehouse at
customs bonded warehouse at
Sir (s),

Please supply me with us issue bulk gallons of Ordinary Denatured
Spirit for wholesale sale at my shop or warehouse situated at
retail our shop District

I am We are,
Sir,
Your most obedient servant(s),

Wholesaler (s)
Retailer (s) of
Denatured Spirit

Excise Inspector,
Taluka

* To be used when addressing a warehouse officer

Form 1. No of 19 .
Dated 19 .

Requestion for Ordinary Denatured Spirit by Licensed Wholesaler (s) Retailer (s)

To Mr Messrs Licensed maker (s)
Distillery
Warehouse
of Denatured Spirit

The officer in charge of the excise bonded warehouse at
customs bonded warehouse at
Sir (s),

Please supply me with us issue bulk gallons of Ordinary Denatured
Spirit for wholesale sale at my shop or warehouse situated at
retail our shop District

I am We are,
Sir,
Your most obedient servant(s),

Wholesaler (s)
Retailer (s) of
Denatured Spirit

Excise Inspector,
Taluka

* To be used when addressing a warehouse officer

FORM 2

FORM 2

Counterfoil

No of 19 .
Dated 19 .

Requestion for specially Denatured Spirit

To

Mr
Messrs

of Denatured Spirit

The officer in charge of the excise bonded warehouse
customs bonded warehouse

Sir (s),

Please supply me with bulk gallons of
18800

Denatured Spirit for use at my manufactory situated
in the town of District

{
*
Your most

Supervisor of Distilleries, Methylated Indust
Circle specially

* To be used when addressing a warehouse

FORM 2

FORM 2

No of 19 .
Dated 19 .

Requestion for specially Denatured Spirit

To

Mr
Messrs

of Denatured Spirit

The officer in charge of the excise bonded warehouse
customs bonded warehouse at

Sir (s)

Please supply me with bulk gallons of
18800

Denatured Spirit for use at my manufactory situated
in the town of District

{
I am,
We are,
Sir,
*
Your most obedient servant (s)

Supervisor of Distilleries, Methylated Indust
Circle specially Denatured Spirit

* To be used when addressing a warehouse officer

FORM 3.

FORM 3

Permit for the transport of denatured spirit

Counterfoil.

No

(date)

Mr. _____
 Messrs. _____
 Licensed Wholesaler (s)
 Licensed retailer (s) of
 Authorized user (s)

spirit ^{is} authorized to remove
 are

Spirit from the

gallons of
 Distillery at
 Warehouse

shop or warehouse
 to his (their) shop at
 manufactory

(route)

This permit will remain in force up to

A. M. of the
 P. M.

19

Signature

Designation

FORM 3

Permit for the transport of denatured spirit

No

(date)

Mr. _____
 Messrs. _____
 Licensed Wholesaler (s)
 Licensed retailer (s)
 Authorized user (s)

spirit ^{is} authorized to remove
 are

Spirit from the

Distillery at
 Warehouse

shop or warehouse
 to his (their) shop at
 manufactory

(route)

This permit will remain in force up to

A. M. of the
 P. M.

19

Signature

Designation

FORM 2

FORM 2

Counterfoil

Form 2

No of 19 .
Dated 19 .

Requestion for specially Denatured Spirit

To

Mr
Messrs

Licensed m
Distillery
Warehouse

of Denatured Spirit

The officer in charge of the
excise bonded warehouse at
customs bonded warehouse at

Sir (s),

Please supply me with
us issue bulk gallons of Methylated In
Special

Denatured Spirit for use at my
manufactory situated at
in the town of District

I am,
We are,
Sir,
Your most obedient ser

Supervisor of Distilleries, Methylated Industrial Denature
Circle specially

* To be used when addressing a warehouse officer

No of 19 .
Dated 19

Requestion for specially Denatured Spirit

To

Mr
Messrs

Licensed maker (s)
Distillery
Warehouse

of Denatured Spirit

The officer in charge of the
excise bonded warehouse at
customs bonded warehouse at

Sir (s)

Please supply me with
us issue bulk gallons of Methylated Industrial
Special

Denatured Spirit for use at my
manufactory situated at
in the town of District

I am,
We are,
Sir,
Your most obedient servant (s)

Supervisor of Distilleries, Methylated Industrial Denatured Spirit
Circle specially

* To be used when addressing a warehouse officer

FORM 3.

FORM 3

Permit for the transport of denatured spirit

Counterfoil.

No

(date)

Mr. _____
Messrs. _____

Licensed Wholesaler (s) _____

Licensed retailer (s) _____

Authorized user (s) _____

is
spirit are authorized to remove

gallons of

Distillery _____ at
Warehouse _____shop or warehouse
to his (their) _____ shop _____ at
manufactory _____

This permit will remain in force up to

A. M. _____ of the

19 _____

Signature

Designation

FORM 3

Permit for the transport of denatured spirit

No

(date)

Mr. _____
Messrs. _____

Licensed Wholesaler (s) _____

Licensed retailer (s) _____

Authorized user (s) _____

is
spirit are authorized to remove

of

Distillery _____ at
Warehouse _____shop or warehouse
to his (their) _____ shop _____ at
manufactory _____

This permit will remain in force up to

A. M. _____ of the

19 _____

Signature

Designation

gallons
Spirit from the

FORM 2

Form 2

Counterfoil

No. of 19

Dated 19

Requestion for speciall Denatured Spirit

To

Mr
Messrs

Licensed maker (s)

Distillery
Warehouse

of Denatured Spirit

The officer in charge of the excise bonded warehouse at
customs bonded warehouse at

Sir (s).

Please supply me with
us issuebulk gallons of Methylated Industrial
SpecialDenatured Spirit for use at my manufactory situated at
in the town of District

I am,
We are,
Sir,
* { Your most obedient servant (s)

Authorised user (s) of

Supervisor of Distilleries Methylated Industrial Denatured Spirit
Circle specially

* To be used when addressing a warehouse officer

Form 2

No. of 19

Dated 19

Requestion for specially Denatured Spirit

To

Mr
Messrs

Licensed maker (s)

Distillery
Warehouse

of Denatured Spirit

The officer in charge of the excise bonded warehouse at
customs bonded warehouse at

Sir (s)

Please supply me with
us issuebulk gallons of Methylated Industrial
SpecialDenatured Spirit for use at my manufactory situated at
in the town of District

I am,
We are,
Sir,
* { Your most obedient servant (s)

Supervisor of Distilleries, Methylated Industrial Denatured Spirit
Circle specially

* To be used when addressing a warehouse officer

FORM 3.

FORM 3

Permit for the transport of denatured spirit

Counterfoil.

No		(date)	
Mr. <u>Messrs</u> <u>Licensed Wholesaler (s)</u> <u>Licensed retailer (s)</u> of <u>Authorized user (s)</u>		spirit <u>is</u> authorized to remove gallons of <u>Distillery</u> at <u>Warehouse</u>	
to his (their) <u>shop or warehouse</u> at <u>shop</u> <u>manufactory</u>		Spirit from the <u>gallons</u>	
This permit will remain in force up to <u>A. M.</u> of the <u>P. M.</u>		(route) 19	

Signature

Designation.

Signature

Designation

FORM 6

Import in bond permit for Indian made
rectified spirit

(To be forwarded to the Chief Excise Authority of the district of export or in cases of import from Native States to the excise officer deputed to examine the consignment on its arrival in British territory)

No. _____ of 19 _____

Mr. _____
Messrs. _____
holding a license

to denature spirit is _____ permitted to import

gallons of Indian made rectified spirit of the
approximate strength of _____ from _____

Government _____ Distillery _____ at _____

(route) under the terms of a bond to be

executed by _____ or by the exporter* with the

Collector _____
Deputy _____ } Commissioner of

Assistant _____
for the amount of duty leviable under the Indian Tariff
Act for the time being in force on rectified spirit imported
by sea

(In cases of import from Native States) The permit will
remain in force up to _____ day of _____ 19 _____

Collector of
or other Abkari Officer empowered
under section 13 of the Abkari Act

Date

(To be retained by the Chief Excise Authority of the
exporting district)

— Cancel in the case of import from Native States.

FORM 6

Import-in-bond permit for Indian made
rectified spirit

(For the Importer (s))
No. _____ of 19 _____

Mr. _____
Messrs. _____
holding a license

to denature spirit is _____ permitted to import

gallons of Indian made rectified spirit of the approxi-
mate strength of _____ from _____

Government _____ Distillery _____ at _____

(route) under the terms of a bond

to be executed by _____ or by the exporter* with the

Collector _____
Deputy _____ } Commissioner of

Assistant _____
for the amount of duty leviable under the Indian
Tariff Act for the time being in force on rectified
spirits imported by sea

(In cases of import from Native States) The permit
will remain in force up to _____ day of _____ 19 _____

Collector of
or other Abkari Officer empowered
under section 13 of the Abkari Act

Date _____

Proof gallons of Indian made rectified spirit as per
details given in columns 1 to 7 on the reverse have this
day been issued. The permit will remain in force
up to _____ p m on the _____ day of _____ 19 _____

Date and hour _____

Signature _____
Designation _____

To _____

The officer in charge _____ Distillery _____
Bonded Warehouse _____

N.B.—The endorsement should be cancelled in cases
of import from Native States

— Cancel in the case of import from Native States

FORM 6

Import in bond permit for Indian made
rectified spirit

(For record in Collector's office)

No. _____ of 19 _____
holding a license to

denature spirit is _____ permitted to import

gallons of Indian made rectified spirit of the approxi-
mate strength of _____ from _____

to the Government _____ Distillery _____ at _____

(route) under the terms of a bond to be

executed by _____ or by the exporter* with the

Collector _____
Deputy _____ } Commissioner of

Assistant _____
for the amount of duty leviable under the Indian
Tariff Act for the time being in force on rectified
spirits imported by sea.

(In cases of import from Native States) The permit
will remain in force up to _____ day of _____ 19 _____

Collector of
or other Abkari Officer empowered
under section 13 of the Abkari Act

Date _____

Signature _____
Designation _____

To _____

The officer in charge _____ Distillery _____
Bonded Warehouse _____

N.B.—The endorsement should be cancelled in cases
of import from Native States

— Cancel in the case of import from Native States

For Native States only

(Reverse of Form No 6)

12-5 a

Received

Advised

1 Case or Drum No.	2 Registered capacity	3 Actual contents	4 Thermometer indication.	5 Hydrometer indication.	6 Strength	7 Proof gallons	8 Actual contents	9 Thermometer indication	10 Hydrometer indication	11 Strength	12 Proof gallons	Loss in transit			Remarks
												Total	Allow ed	Proof gallons	

Returned to the Collector,
Deputy Commissioner, through the Deputy
Commissioner of Salt and ExciseOfficer in charge D stillery
Bonded Warehouse
Date

Forwarded

Deputy Commissioner of Salt and Excise

Date

Advised

Received

1 Case or Drum No.	2 Bulk gallons	3 Strength.	4 Proof gallons.	5 Gross weight	6 Strength	7 Bulk gallons	8 Strength	9 Proof gallons	Loss in transit			Remarks
									Allow ed	Proof gallons	Proof gallons	

Submitted to the Deputy Com-
missioner of Salt and Excise,
through the Distillery Super-
visor,
Circle

Signature

Designation

Officer in charge D stillery
Bonded Warehouse

Date

FORM 7.

Advice of Despatch of Indian made rectified spirit exported in Bond

No of 19

To

The Collector of (district)

Sir,

Your import permit No , dated

Mr removed

$\frac{\text{casks}}{\text{drums}}$ containing

bulk gallons and

proof gallons of Indian

made rectified spirit from the

$\frac{\text{Distillery}}{\text{Bonded Warehouse}}$ on the

19 , for export in bond to the

$\frac{\text{Distillery}}{\text{Bonded Warehouse}}$ in the

District

Signature

Date

Designation

FORM 8.

Form of acknowledgment.

To

The Excise $\frac{\text{Inspector}}{\text{Sub Inspector}}$

Sir,

I have the honour to acknowledge receipt of the consignment of Indian made $\frac{\text{rectified}}{\text{denatured}}$ spirit containing proof gallons from the Distillery at in the Native State of under permit No of and examined by you on the

I have, etc ,

$\frac{\text{Distillery}}{\text{Warehouse}}$ Officer

Date

Form 9

Application for permit to import Denatured Spirit

To

The Collector of _____ (district)

Sir,

Please issue a permit for the import of _____ gallons of
denatured spirit from the _____ Distillery in the Province
_____ Bonded Warehouse _____ State
of _____ to the Distillery
_____ Bonded Warehouse at _____ in the
district of _____

I am
We are

Sir,

Your most obedient servant(s).

Licensed maker(s)
Authorised user(s)
Licensed wholesaler(s) of denatured spirit
Licensed retailer(s)

Date _____

FORM 10.

Import Permit for denatured spirit
(For record in Collectors's office)

No. of 19 .
licensed maker(s)
authorised user(s)
licensed wholesaler(s)
licensed retailer(s)

denatured spirit is permitted to import
 gallons of denatured spirit from
 Government Distillery at
 Bonded Warehouse (route).

(In cases of import from Native States). The permit
 will remain in force up to p.m. on the
 day of 19 .

Collector of
 or other Abkari officer empowered
 under section 13 of the Bombay Abkari
 Act, 1878

Date

FORM 10

Import Permit for denatured spirit
(For the importer(s))

No. of 19
licensed maker
authorised user
licensed who
licensed retail

of denatured spirit is permitted to import
 gallons of denatured spirit from
 Government Distillery at
 Bonded Warehouse (route)

(In cases of import from Native States). It
 will remain in force up to p.m. on the
 day of 19 .

Collector of
 or other Abkari officer em-
 powered under section 13 of the Bombay
 Act, 1878

Date

Proof gallons of denatured spirit as per
 column 1 to 7 on the reverse have this day been
 The permit will remain in force up to
 on the 19 .

Date and hour

(Signature)
 Designation

To

The officer in charge Distillery
 Bonded Warehouse
 N.B.—The endorsement should be in
 cases of import from Native States.

FORM 10

Import Permit for denatured spirit.

(To be forwarded to the Chief Excise Authority of the
 district of export or in cases of import from Native
 States to the excise officer deputed to examine the
 consignment on its arrival in British territory)

No. of 19 .
licensed maker(s)
authorised user(s)
licensed wholesaler(s)
licensed retailer(s)

of denatured spirit is permitted to import
 gallons of denatured spirit from
 Government Distillery at
 Bonded Warehouse (route).

(In cases of import from Native States) The permit will
 remain in force up to p.m. on the
 day of 19 .

Collector of
 or other Abkari officer empowered under
 section 13 of the Bombay Abkari Act,
 1878

Date

(To be retained by the Chief Excise Authority of the
 exporting district.)

— Cancel in the case of import from Native States.

For Native States only.*

Advised		Received	
From Invoice	As ascertained by examining officer	Loss in transit	
		Total	Allow ed
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60
61	62	63	64
65	66	67	68
69	70	71	72
73	74	75	76
77	78	79	80
81	82	83	84
85	86	87	88
89	90	91	92
93	94	95	96
97	98	99	100
101	102	103	104
105	106	107	108
109	110	111	112
113	114	115	116
117	118	119	120
121	122	123	124
125	126	127	128
129	130	131	132
133	134	135	136
137	138	139	140
141	142	143	144
145	146	147	148
149	150	151	152
153	154	155	156
157	158	159	160
161	162	163	164
165	166	167	168
169	170	171	172
173	174	175	176
177	178	179	180
181	182	183	184
185	186	187	188
189	190	191	192
193	194	195	196
197	198	199	200
201	202	203	204
205	206	207	208
209	210	211	212
213	214	215	216
217	218	219	220
221	222	223	224
225	226	227	228
229	230	231	232
233	234	235	236
237	238	239	240
241	242	243	244
245	246	247	248
249	250	251	252
253	254	255	256
257	258	259	260
261	262	263	264
265	266	267	268
269	270	271	272
273	274	275	276
277	278	279	280
281	282	283	284
285	286	287	288
289	290	291	292
293	294	295	296
297	298	299	300
301	302	303	304
305	306	307	308
309	310	311	312
313	314	315	316
317	318	319	320
321	322	323	324
325	326	327	328
329	330	331	332
333	334	335	336
337	338	339	340
341	342	343	344
345	346	347	348
349	350	351	352
353	354	355	356
357	358	359	360
361	362	363	364
365	366	367	368
369	370	371	372
373	374	375	376
377	378	379	380
381	382	383	384
385	386	387	388
389	390	391	392
393	394	395	396
397	398	399	400
401	402	403	404
405	406	407	408
409	410	411	412
413	414	415	416
417	418	419	420
421	422	423	424
425	426	427	428
429	430	431	432
433	434	435	436
437	438	439	440
441	442	443	444
445	446	447	448
449	450	451	452
453	454	455	456
457	458	459	460
461	462	463	464
465	466	467	468
469	470	471	472
473	474	475	476
477	478	479	480
481	482	483	484
485	486	487	488
489	490	491	492
493	494	495	496
497	498	499	500
501	502	503	504
505	506	507	508
509	510	511	512
513	514	515	516
517	518	519	520
521	522	523	524
525	526	527	528
529	530	531	532
533	534	535	536
537	538	539	540
541	542	543	544
545	546	547	548
549	550	551	552
553	554	555	556
557	558	559	560
561	562	563	564
565	566	567	568
569	570	571	572
573	574	575	576
577	578	579	580
581	582	583	584
585	586	587	588
589	590	591	592
593	594	595	596
597	598	599	600
601	602	603	604
605	606	607	608
609	610	611	612
613	614	615	616
617	618	619	620
621	622	623	624
625	626	627	628
629	630	631	632
633	634	635	636
637	638	639	640
641	642	643	644
645	646	647	648
649	650	651	652
653	654	655	656
657	658	659	660
661	662	663	664
665	666	667	668
669	670	671	672
673	674	675	676
677	678	679	680
681	682	683	684
685	686	687	688
689	690	691	692
693	694	695	696
697	698	699	700
701	702	703	704
705	706	707	708
709	710	711	712
713	714	715	716
717	718	719	720
721	722	723	724
725	726	727	728
729	730	731	732
733	734	735	736
737	738	739	740
741	742	743	744
745	746	747	748
749	750	751	752
753	754	755	756
757	758	759	760
761	762	763	764
765	766	767	768
769	770	771	772
773	774	775	776
777	778	779	780
781	782	783	784
785	786	787	788
789	790	791	792
793	794	795	796
797	798	799	800
801	802	803	804
805	806	807	808
809	810	811	812
813	814	815	816
817	818	819	820
821	822	823	824
825	826	827	828
829	830	831	832
833	834	835	836
837	838	839	840
841	842	843	844
845	846	847	848
849	850	851	852
853	854	855	856
857	858	859	860
861	862	863	864
865	866	867	868
869	870	871	872
873	874	875	876
877	878	879	880
881	882	883	884
885	886	887	888
889	890	891	892
893	894	895	896
897	898	899	900
901	902	903	904
905	906	907	908
909	910	911	912
913	914	915	916
917	918	919	920
921	922	923	924
925	926	927	928
929	930	931	932
933	934	935	936
937	938	939	940
941	942	943	944
945	946	947	948
949	950	951	952
953	954	955	956
957	958	959	960
961	962	963	964
965	966	967	968
969	970	971	972
973	974	975	976
977	978	979	980
981	982	983	984
985	986	987	988
989	990	991	992
993	994	995	996
997	998	999	1000

Returned to the Collector
 through the Deputy Commissioner
 and Excise
 Signature
 Designation

Officer in charge Distillery
 (Date)
 Forwarded
 Deputy Commissioner of Salt and Excise
 (Date)

Submitted to the Deputy Commissioner
 of Salt and Excise, through the Distillery
 Supervisor, Circle

Signature
 Designation

Officer in charge Distillery
Bonded Warehouse

Date

* The total of the packages covered by the permit should be
 given in column 1

3 If the licensee desires to absent himself at any time from

he shall appoint some person, approved in writing in this behalf by the Commissioner of Customs, Salt and Excise (hereinafter referred to as "the Commissioner") to be his agent during his absence and shall furnish him with a power of attorney (of which a copy shall be deposited with the officer in charge of the bonded warehouse) authorising him to act in all matters relating to this license in the licensee's behalf

4 The Commissioner shall have power to charge duty at the tariff

may occur in the bonded warehouse if he shall consider them excessive and not satisfactorily explained by the licensee

5 The Commissioner or any officer deputed by him for the purpose shall have power at any time to take without payment samples of the licensee's spirit or denaturants for analysis

6 The door of the licensee's denaturing room shall have two locks, of which one shall be provided by the licensee and the key of it kept with him. The other shall be an excise revenue lock the key of which shall be kept with the warehouse officer. The licensee shall open the room at any time when required to do so by the warehouse officer

7 Nothing except spirits, denaturants, vats and their accessories, and testing instruments shall be stored in the denaturing room which shall not be entered with a naked light. No lamp other than an electric safety lamp of a design approved by the Deputy Commissioner of Salt and Excise shall be used in the denaturing room

8 Rectified spirit shall not be stored in the casks used for transport but shall be pumped into a storage vat or tank of not less than 450 gallons capacity. Rectified spirit shall be denatured in fixed vats or tanks of not less than 450 gallons capacity. The vats or tanks used for the storage of rectified spirit shall be painted white, and those used for denaturation or for the storage of denatured spirit shall be painted red. Each storage and denaturing vat shall be gauged so as to show its depth at every inch and tenth of an inch, and shall be provided with a gauge rod, and a discharge cock having an internal diameter of not less than one and a half inches

9 The requisite quantity of denaturants shall be provided by the licensee before any spirit is transferred to the denaturation vats. Samples of 12 oz of each of the denaturants to be used shall prior to the transfer of the spirit have been sent at the expense of Government by the warehouse officer to the Excise Analyst, Government Distillery, Nasik, for approval, and no denaturant shall be used until it has been examined and reported by that officer to be satisfactory. The licensee shall give the warehouse officer at least two hours' notice of his intention to prepare denatured spirit. All denaturing operations shall take place in the presence of both the warehouse officer and the licensee or his agent

10 (1) Rectified spirit shall be denatured by adding to it—

- (a) one half per cent of light caoutchoucine and one half per cent of crude pyridine bases of mineral origin (spirit so denatured is hereinafter referred to as "ordinary denatured spirit") or when specially authorised by the Commissioner,
- (b) five per cent of wood naphtha *plus* such proportion of other substances as may be required by the Commissioner (spirit so denatured is hereinafter referred to as "methyated industrial denatured spirit")

The wood naphtha, light caoutchoucine and crude pyridine used shall conform in composition to specifications to be obtained from the Commissioner or the Deputy Commissioner of Salt and Excise, or,

- (c) the required proportion of a substance or substances other than wood naphtha caoutchoucine or pyridine approved by the Commissioner (spirit so denatured is hereinafter referred to as "special industrial denatured spirit")

(2) The licensee shall not prepare specially denatured spirit without the special permission of the Deputy Commissioner of Salt and Excise which shall be endorsed on the back of this license

11 The minimum quantity of spirit which may be denatured at any one time shall be 400 bulk gallons in the case of ordinary denatured spirit there being no minimum in the case of specially denatured spirit

12 Before denaturing operations commence, the denaturing vat shall be empty The requisite proportions of the approved denaturant shall first be placed in the vat and the spirit shall be tested and added thereto immediately The contents of the vessel shall be effectively stirred to ensure that they are properly mixed

13 Denaturing operations shall not be effected on Sundays or public holidays or on any day before 10 a m and after 5 p m

14 Spirit denatured under this license may be issued from the ware house without prior examination by the Excise Analyst, Government Distillery, Nasik Samples of such spirit shall, however, be taken for test by that officer Where the Excise Analyst, Government Distillery, Nasik, certifies the spirit to be insufficiently denatured, the balance, if any, of such spirit remaining in the warehouse shall not be issued until such additional amounts of the denaturants as are necessary shall have

Distillery, Nasik, to be satisfactory it shall be dealt with as the Commissioner may order in writing

Where the spirit imported from another part of British India has been certified by the Excise Commissioner of the province of export to have been denatured under excise supervision in such province so as to conform in respect of the proportion and nature of the ingredients used, to the rules made for the denaturation of spirit in the Bombay Presidency, or

where the denatured spirit is exported by respectable firms certified as such by the Excise Commissioner of the province of export, and is accompanied by certificates from the proper Chemical Analyser or Chemical Examiner showing that it has been denatured as aforesaid, and provided also that the seals on the casks or drums agree with the impression of the seal sent to the Collector of the district of import or of the departmental seal supplied to the Commissioner, the denatured spirit may be issued without examination by the Excise Analyst, Government Distillery, Nasik. In either case a sample shall be taken from each cask or drum before issue and shall be subsequently tested by the Excise Analyst, Government Distillery, Nasik. The Commissioner shall report to the Excise Commissioner of the province of export all cases in which the

the consign
the Excise
denatured
issued from

the warehouse until a sample of it has been sent to the Excise Analyst, Government Distillery, Nasik, and has been certified by that officer to be satisfactory

Where spirit which has been certified by the Excise Analyst Government Distillery, Nasik, to be satisfactory is found subsequently, owing to prolonged storage or other causes, not to be satisfactory and is so certified by the Excise Analyst, Government Distillery, Nasik, it shall be dealt with as the Commissioner may order in writing

15 Issues of denatured spirit shall be made by measure. The licensee shall provide such measures as may be required by the Commissioner

16 Denatured spirit other than specially denatured spirit shall be issued from the bonded warehouse in quantities not less than 20 gallons at a time and at a strength not lower than 52° O P and ordinary denatured spirit and specially denatured spirit shall be issued only to whole salers, retailers and users producing or sending to the licensee a requisition countersigned by an excise officer. These requisitions shall be carefully preserved and given to the warehouse officer on his next visit to the denaturing room. All denatured spirit issued shall be accompanied by a permit signed by the warehouse officer

17 Before the removal of denatured spirit from the bonded warehouse the licensee shall give two hours notice in writing to the warehouse officer. In this notice shall be stated the date and hour of issue the quantity and strength of the spirit to be issued and its destination

18 The head of each cask or drum used for the transport of denatured spirit from the bonded warehouse to licensed shops, warehouses or to manufactories shall be painted red, and shall have "Denatured Spirit" conspicuously painted upon it in white together with the following particulars—

Name of Bonded warehouse,

Serial Number of cask or drum,

Capacity in gallons and drams,

Situation of shop, warehouse or manufactory

19 The licensee shall keep and furnish such accounts of his denaturing operations and of the receipts, issues and balance of spirit as may be required from time to time by the Commissioner and in the form prescribed by the latter. These accounts shall be produced for inspection by the Commissioner, or any officer deputed by the Commissioner for this purpose, on demand. Distinct accounts shall be maintained of the ordinary denatured spirit and of each of the two classes of specially denatured spirit, namely, methylated industrial denatured spirit and special industrial denatured spirit.

20 The licensee shall employ at his denaturing room only persons approved by the warehouse officer, and shall supply each person with a *nokarnama* or certificate of appointment to be countersigned in token of approval by the warehouse officer. The licensee shall at once remove from his employ when required to do so by the Supervisor of Distilleries of the Circle, subject to the approval of the Deputy Commissioner in writing, any person whose employment that officer considers undesirable.

21 The licensee shall not have directly or indirectly without the permission in writing of the Commissioner any share or interest in the vend of country spirit or any other intoxicant within the district of
nor shall he employ any person who holds such interest.

22 The licensee shall not sell transfer or sublet the privilege of manufacture and sale granted to him by this license nor shall he in connection with the exercise of the said right enter into any agreement or arrangement which in the opinion of the Commissioner is of the nature of a sub lease. No person will be recognized as the partner of the licensee for the purpose of this license unless the partnership has been declared to the Commissioner before the license is granted and the names of the partners have been entered jointly in the license or, if the partnership is entered into after the granting of the license unless the Commissioner agrees on application made to him to alter the license and to add the name of the partner in the license.

23 This license may be suspended or cancelled by the Commissioner in accordance with the provisions of sections 32 and 32A of the Bombay Abkari Act, 1878.

24 It shall be entirely within the discretion of the Commissioner whether he will or will not renew this license. If this license be not renewed, or if it be cancelled, the vessels and utensils, denaturing materials, rectified spirit and denatured spirit remaining on the premises at the time of the expiration or cancellation of the license shall be disposed of as ordered in writing by the Commissioner. If renewed the conditions of the license may be varied as Government may direct.

Dated this

day of

19

Commissioner of Customs, Salt and Excise

FORM 13

Form of license for the retail sale of ordinary denatured spirit

License is hereby granted under the Bombay Abkari Act 1878, and the rules framed thereunder to _____ of _____ (hereinafter referred to as the licensee) to sell by retail ordinary denatured spirit of a strength not less than 50° O P at his shop situated in _____ for a period of _____ commencing the 1st day of April 19 _____ and ending the 31st day of March 19 _____ on payment of a fee of one rupee (Re 1 0 0) on the conditions hereinafter mentioned

Conditions

- 1 This license extends only to the sale of spirit which—
 - (a) has been rendered unfit for human consumption by the addition of light caoutchoucine and pyridine bases in accordance with the rules prescribed on the subject (such spirit is hereinafter referred to as Ordinary denatured spirit)
 - (b) is of a strength not less than 50° O P and
 - (c) has been obtained from an excise or customs bonded warehouse or from a licensed manufacturer of ordinary denatured spirit or from a wholesale licensee on requisitions countersigned by a duly authorized excise officer
- 2 The licensee shall not keep sell or expose for sale spirits whether of foreign or Indian manufacture of any kind or strength which he is not authorized to sell by this license
- 3 The licensee shall not keep or store ordinary denatured spirit in any place other than the shop above described and the shop shall not be located in the same building with a Refreshment Room Hotel or any other shop for the sale of foreign or country spirit except under special authorization by the Collector
- 4 The licensee shall not keep his shop open or sell ordinary denatured spirit before $\frac{*8 \text{ o'clock a.m. (Standard time)}}{\dagger 6 \text{ 30 o'clock a.m. (Standard time)}}$ or after 9 o'clock p.m. (Standard time)
- 5 The licensee shall not sell ordinary denatured spirit except in full corked quart or pint bottles sealed and capsuled or in full jars drums or casks of the capacity of five gallons each nor shall he sell such spirit to persons under 16 years of age
- 6 The licensee shall not keep in his shop nor have in his possession more than 100 (one hundred) gallons of ordinary denatured spirit at any time unless he is specially authorized by the Collector to do so by an endorsement on his license
- 7 The licensee shall not sell more than 5 gallons of ordinary denatured spirit to any one person in any one day unless such person produces a

* For the Town and Island of Bombay

† For the mofussil

permit obtained from a duly authorized Abkari officer for the transport and possession of a quantity of such spirit in excess of five gallons intended to be purchased by him

8 Each jar cask drum bottle or other receptacle containing ordinary denatured spirit of Indian manufacture kept for sale in the licensee's shop shall be conspicuously labelled or branded with the words "Ordinary denatured spirit manufactured in India"

9 This license shall be hung up in a conspicuous place in the licensee's shop to the front of which shall be affixed a sign board bearing the following inscription in legible character in English and in the vernacular language of the district in which the shop is situated —

Name

Licensed to retail ordinary denatured spirit

Price per gallon

Authorised opening hour

Authorised closing hour

10 The licensee shall in person carry on the business of his shop. If he wishes to absent himself from the said shop at any time or to appoint any other person to officiate for him in carrying on the business of the said shop he shall first obtain the sanction of the Collector in writing endorsed on the back of this license and pay an additional fee of one rupee (Re 1 0 0). The licensee shall be responsible for the wrongful acts of every person so appointed to officiate for him in carrying on the business of his shop and for those of all his servants

11 The licensee shall keep in his shop a true account of the quantity of ordinary denatured spirit received sold and in balance at his shop. The account shall be plainly and correctly written up to date daily in a bound book pagged and sealed with the Collector's seal and with it shall be kept the counterfoils of the requisitions and the transport permits or customs documents relating to ordinary denatured spirit received at the shop. The account book requisitions permits and customs documents shall at all times be open to inspection by the Commissioner the Collector the Deputy Commissioner of Salt and Excise the Superintendent of Salt and Excise the Excise Inspector or any other officer deputed by the Commissioner the Collector the Deputy Commissioner of Salt and Excise or the Superintendent of Salt and Excise to inspect them. The licensee shall render to the Excise Inspector on or before the 3rd day of each month a statement showing the quantity of ordinary denatured spirit received and sold at his shop during the preceding month and the quantity in stock at the end of the preceding month and shall furnish such other information as the Collector may from time to time require

12 Without the permission of the Collector the licensee shall not sell transfer or sublet the privilege of sale granted to him by this license nor

2 The licensee shall not keep, sell or expose for sale spirits, whether of foreign or Indian manufacture, of any kind or strength which he is not authorised to sell by this license

3 The licensee shall not keep or store ordinary denatured spirit in any place other than the $\frac{\text{shop}}{\text{warehouse}}$ above described or in a warehouse which has been approved by the Collector and which is situated in

and the shop or the warehouse shall not be located in the same building with a Refreshment Room, hotel or any other shop for the sale of foreign or country spirit except under special authorization by the Collector

4 The licensee shall not keep his shop or warehouse open or sell ordinary denatured spirit before $\frac{6 \text{ o'clock a.m. Standard time}}{6 \text{ 30 o'clock a.m. Standard time}}$ or after 9 o'clock p.m. (Standard time)

5 Ordinary denatured spirit may be bottled by the licensee on the premises covered by this license with the previous permission of the Collector subject to such conditions as may be imposed by him

6 The license shall not sell ordinary denatured spirit except in full corked quart or pint bottles sealed and capsuled the aggregate quantity of which is not less than five gallons or in full jars drums or casks of the capacity of 5 gallons each

7 The licensee shall not sell ordinary denatured spirit to any person who is not a holder of a wholesale or retail license for the sale of such spirit. He shall not sell in any one transaction less than five gallons of ordinary denatured spirit, nor shall he sell more than 100 gallons of such spirit at any one time unless he has obtained from the Collector a general permission endorsed on his license authorizing him to sell in quantities exceeding 100 gallons. He shall not sell more than 100 gallons in any one day to a retail vendor unless he is satisfied that the latter has been specially authorised by the Collector by an endorsement on his license to keep in his possession a larger quantity

8 Each jar, cask drum bottle or other receptacle containing ordinary denatured spirit of Indian manufacture kept for sale in the licensee's shop or warehouse shall be conspicuously labelled or branded with the words "Ordinary denatured spirit manufactured in India"

9 This license shall be hung up in a conspicuous place in the licensee's shop or warehouse to the front of which shall be affixed a sign board bearing the following inscription in legible character in English and in the vernacular language of the district in which the shop or warehouse is situated —

Name

Licensed to sell ordinary denatured spirit by wholesale

Authorised opening hour

Authorised closing hour

Collector

10 The Licensee shall in person carry on the business of his shop or warehouse. If he wishes to absent himself from the said shop or warehouse at any time, or to appoint any other person to officiate for him in carrying on the business of the said shop or warehouse he shall first obtain the sanction of the Collector in writing endorsed on the back of this license, and pay an additional fee of one rupee (Re 1 0 0). The licensee shall be responsible for the wrongful acts of every person so appointed to officiate for him in carrying on the business of his shop or warehouse and for those of all his servants.

11 The licensee shall keep in his shop or warehouse a true account of the quantity of ordinary denatured spirit received, sold and in balance at his shop or warehouse. The account shall be plainly and correctly written up to date daily in a bound book paged and sealed with the Collector's seal and with it shall be kept the counterfoils of the requisitions and transport permits or customs documents relating to ordinary denatured spirit received at the shop or warehouse. The account book, requisitions, permits and customs documents shall at all times be open to inspection by the Commissioner, the Collector, the Deputy Commissioner of Salt and Excise, the Superintendent of Salt and Excise, the Excise Inspector or any other officer deputed by the Commissioner, the Collector, the Deputy Commissioner of Salt and Excise or the Superintendent of Salt and Excise to inspect them. The licensee shall render to the Excise Inspector on or before the 3rd day of each month a statement showing the quantity of ordinary denatured spirit received and sold at his shop or warehouse during the preceding month and the quantity in stock at the end of the preceding month and shall furnish such other information as the Collector may from time to time require.

12 Without the permission of the Collector the licensee shall not sell transfer or sublet the privilege of sale granted to him by this license nor shall he in connection with the exercise of the said right enter into any agreement or arrangement which in the opinion of the Collector is of the nature of a sub lease. No person will be recognised as the partner of the licensee for the purpose of this license unless the partnership has been declared to the Collector before the license is granted and the names of the partners have been entered jointly in the license or if the partnership is entered into after the granting of the license unless the Collector agrees on application made to him to alter the license and to add the name of the partner in the license.

13 This license may be suspended or cancelled by the Collector in accordance with the provisions of sections 32 and 32A of the Bombay Abkari Act, 1878.

14 It is entirely within the discretion of the Collector whether he will or will not renew this license at the expiration of the term for which it is granted. It is also entirely within the discretion of the Collector whether he will or will not permit the assignee of the holder or the license in case of sale or transfer, or the heir or legal representative of the holder of the license in case of death, to have the benefit of the license for the unexpired portion of the term for which it is granted.

15 The licensee shall not use denatured spirit in any art or industry without the permission of the Commissioner of Customs, Salt and Excise

FORM 11

Form of the Bond to be executed before permission is granted to denature Indian made rectified spirit

KNOW ALL MEN by these presents that $\frac{I}{We}$ (a) of
and (b) of
 $\frac{am}{are jointly and severally}$ held and firmly bound unto the Secretary of State for India in Council in the sum of one thousand rupees (Rs 1,000) to be paid to the said Secretary of State for India in Council his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made $\frac{I}{we jointly and severally}$ bind
 $\frac{myself}{ourselves}$ and each and every one of $\frac{my}{our respective}$ heirs, executors, administrators and representatives by these presents

Scaled with $\frac{my}{our}$ seal

Signed by the abovenamed }
in the presence of }

Signed by the abovenamed }
in the presence of }

warehouse at in the district of in
the Bombay Presidency in accordance with a license to be issued under section 14 of the Bombay Abkari Act, 1878 and has required the said [principal(s)] as a condition of the issue of such license to enter into the above bond in the sum of one thousand rupees [with two sureties*] for the due fulfilment of the conditions of the said license and the rules in force for the time being governing the denaturation of spirits

Now the condition of the above written bond is such that if the said [principal(s)] $\frac{his}{their}$ heirs, executors, administrators or assigns shall fulfil the conditions of the said license and rules in force

*[Omit if sureties are not required]

(a) Principal(s)

Surety
(b) $\frac{\text{Surety}}{\text{Sureties}}$ †

† (NOTE—Where sureties are not required the words of joint and several obligations should be scored out. Where sureties are required they will enter into the bond jointly and severally with the principal.)

for the time being for the denaturation of the spirits and the issue on sale of denatured spirit then this bond shall be void, otherwise it shall remain in full force

Dated this day of 19

Signed by the abovenamed
[principal(s)] in the presence of } Signature(s) of principal(s)

and

Signed by the abovenamed
(surety) in the presence of } Signature of surety

and

(Similarly for the other surety)

FORM 15.

Form of the Bond to be executed before permission is granted to use specially denatured spirit in arts or manufactures

KNOW ALL MEN by these presents that $\frac{I}{We}$ (a) of

and (b) of $\frac{am}{are jointly and severally}$ held

and firmly bound unto the Secretary of State for India in Council in the sum of rupees (Rs) to be paid to the said Secretary of State for India in Council his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made $\frac{I}{we jointly and severally}$ bind $\frac{myself}{ourselves}$ and each and every one of $\frac{my}{our respective}$ heirs executors administrators and representatives by these presents

Scaled with $\frac{my}{our}$ seal

Signed by the abovenamed }
in the presence of

Signed by the abovenamed }
in the presence of

(a) Principal(s)

(b) $\frac{\text{Surety}}{\text{Sureties}}$ †

† NOTE.—Where sureties are not required the words of joint and several obligation should be scored out. Where sureties are required they will enter into the bond jointly and severally with the principal.

Whereas the Secretary of State for India in Council has agreed to permit the said [principal(s)] to use specially denatured spirit in arts and manufactures at ^{his} ~~their~~ manufactory situated at _____ in the town of _____ District in the Bombay Presidency and has required the said [principal(s)] as a condition of the grant of such permission to enter into the above bond in the sum of _____ rupees (Rs _____) [with two sureties*] for the due fulfilment of the rules in force for the time being governing the use of specially denatured spirit in arts or manufactures

Now the condition of the above written bond is such that if the said _____ his

manufactures and any special rules duly made in respect of the said use of specially denatured spirit by the said [principal(s)] then this bond shall be void otherwise it shall remain in full force

Dated this _____ day of _____ 19 _____

Signed by the abovenamed } Signature(s) of principal(s)
[principal(s)] in the presence of

and

Signed by the abovenamed } Signature of surety
(surety) in the presence of

and

(Similarly for the other surety)

FORM 16

Form of the Bond to be executed before permission is granted to import Indian made rectified spirits from Native States

KNOW ALL MEN by these presents that $\frac{I}{we}$ (a) _____ of _____ and (b) _____ of _____

^{am} _____ are jointly and severally held and firmly bound unto the Secretary of State for India in Council in the sum of _____ rupees (Rs _____) to be paid to the said Secretary of State for India in Council, his successors in office or assigns or to his or their

* Omit if sureties are not required

(a) Principal(s)

(b) $\frac{\text{Surety}}{\text{Sureties}}$

attorney or attorneys for which payment well and truly to be made
I we jointly and severally bind myself ourselves and each and every one of
my
our respective heirs, executors, administrators and representatives by
 these presents

Sealed with my
our seal.

Signed by the abovenamed }
 in the presence of }

Signed by the abovenamed }
 in the presence of }

Whereas the said (a)
has
have been licensed under section 11 of the Bombay Abkari Act, 1878,
 to denature Indian made rectified spirits at
 in the district of

And whereas the Secretary of State has agreed to permit the said (a)
 to import Indian made rectified spirits from
 the to the bonded warehouse at
 in the district of
 without payment of duty and has required the said (a)
 as a condition of the grant of such permission to
 enter into the above bond in the sum of
 rupees (Rs.) with two sureties

Now the conditions of the above written bond are as follows —

- (1) if the said (a) or his
their legal representa-
 tives shall not at any one time during the term of the said
 license import or have imported any quantity or quantities of
 spirits the duty on which at the rate of eleven rupees and four
 annas (Rs. 11 4 0) per proof gallon for all or any of the above
 rupees (Rs.) , and

- (2) if the said or his
their legal representatives
 shall, within the time mentioned in the permit granted under
 the rules for the time being in force, on each occasion of the
 import of spirits deliver or cause to be delivered the spirits so
 imported or to be imported at the rate of the above rate

Council duty at the above rate per proof gallon on all or any

(a) Principal(s).

portion of the spirits then so imported which shall not be so delivered then this bond shall be void, otherwise it shall remain in full force

Dated this _____ day of _____ 19____

Signed by the abovenamed
[principal(s)] in the presence of _____ } Signature(s) of principal(s)
and _____

Signed by the abovenamed
(surety) in the presence of _____ } Signature of surety
and _____

(Similarly for the other surety)

(B G G, Part I 1919 pages 2912—2933, Part I 1920,
page 3380, and Part I 1924, pages 1780—1783)

**Section 155 —SEA CUSTOMS ACT RULES FOR ASCERTAINING AND
DETERMINING WHAT SPIRIT IMPORTED INTO BRITISH INDIA
SHALL BE DEEMED TO BE DENATURED SPIRIT**

60 No 12817 B dated 26th November 1919 as amended by Government Notification No 5509 dated 21st September 1922 and No 1340 C dated 19th June 1923 —In exercise of the powers conferred by section 155 of the Sea Customs Act 1878 (VIII of 1878) and in supersession of Government Notification in the Revenue Department No 5837 A dated 19th June 1911 as subsequently amended the Governor in Council is pleased to make the following rules for ascertaining and determining what spirit imported into British India shall be deemed to be denatured spirit for the purposes of any law and for denaturing spirit imported into British India —

Rules

I Whenever spirit said to be denatured spirit, for which the special rate of duty prescribed is claimed is imported into the port of Bombay or Karachi the Collector of Customs at the said port (hereinafter called the Collector) shall send such number of samples of the spirit as he may deem necessary to the Chemical Analyser to Government for examination and report at the expense of the importer, provided that—

(a) if the consignment contains casks of not less than 50 gallons each the importer may demand that not less than one sample shall be sent from each such cask,

(b) if the consignment contains casks or drums of less than 50 gallons each the importer may, and shall if so ordered by the Collector, pour the contents of two or more such casks at the Custom House into one or — — — — —
is for
levy
larger casks

After considering the Chemical Analyser's report and other circumstances, if any, bearing on the case, the Collector will decide whether the claim is to be admitted or not. Should any one of the samples examined by the Chemical Analyser be reported by him not to be denatured spirit the claim in respect to the whole of the spirit represented by the sample shall be rejected and the spirit shall either be dealt with in all respects as spirit chargeable with the ordinary rate of duty or, if the importer so desire be denatured under Rule III.

II The Collector shall ordinarily admit at the special rate of duty prescribed such spirit only as may have been reported by the Chemical Analyser to be denatured spirit.

III Whenever imported spirit is to be denatured under the supervision of officers of the Customs Department, the spirit must not be of a lower strength than 52° above London Proof and the ingredients to be used for admixture with the spirit shall be "Light Caoutchoucine" and "Crude Pyridine bases of mineral origin." A guarantee in respect of the mineral source of the pyridine bases from the manufacturers must accompany each application for denaturation of spirit.

The - - - - - th
spirit . on
of "

The tests for "Light Caoutchoucine" and "Pyridine" are given in Appendix A to these rules.

IV The Caoutchoucine and Pyridine to be used in denaturation must be examined by the Chemical Analyser to Government and their use shall not be permitted unless he certifies to the Collector (1) that they are of the proper quality and pass the tests prescribed in Appendix A and (2) that they are fit for denaturation when mixed in the proportions mentioned in Rule III.

V The admixture of the spirit must be effected and the requisite 'Caoutchoucine' and 'Pyridine' must be procured by the importer or his agent at his own expense. The admixture shall be made only at such place as the Collector may direct. Any expense which may be incurred by the Collector in denaturing spirit or in ascertaining that it has been so denatured must be paid by the importers before the spirit is removed by the importers.

VI After admixture of spirit with 'Caoutchoucine' and 'Pyridine' approved of by the Chemical Analyser under Rule IV, samples from each cask or vessel of the said spirit shall be sent to the Chemical Analyser to Government for examination and report. If the Chemical Analyser reports the spirit to be properly denatured, the Collector will admit it at the special rate of duty prescribed. Should the Chemical Analyser report any one of the samples examined by him to be not denatured spirit, the claim in respect to the whole of the spirit represented by the samples shall be rejected and the spirit shall either be dealt with in all respects as spirit chargeable with the ordinary rate of duty or, if the importer so desires, be further treated under Rule III for the purpose of

denaturation The Collector shall ordinarily admit at the special rate of duty prescribed, such spirit only as may have been reported by the Chemical Analyser not to be denatured

VII Special methods of denaturing spirit used in particular arts will be allowed by the Collector provided a permit is produced from the Collector of Excise showing the method of denaturing which is to be followed and the amount of spirit which may be permitted to be so denatured

VIII Whenever a request is made that imported spirit should be denatured under the supervision of Officers of the Customs Department, the importer of the spirit or his agent shall pay to the Collector a fee of rupees two for each sample sent for chemical analysis An additional fee of rupee one for each set of samples sent shall be paid by the importer of the spirit or his agent to cover the cost of taking and sending samples from the Custom House to the Chemical Analyser

The sums payable at these rates shall be tendered with the request

APPENDIX A

Specification for Light Caoutchoucine

Nature—By caoutchoucine is meant the liquid obtained by the dry distillation of vulcanised rubber By light caoutchoucine is meant the liquid obtained by re distilling caoutchoucine and collecting that portion which passes over at or below about 200°C

(2) *The specific gravity of light caoutchoucine*—The specific gravity of light caoutchoucine at 60°F should lie between 835 and 860 referred to water as 1 000

(3) *Boiling Test*—For the purpose caoutchoucine should be re distilled in the distillation apparatus (used for the distillation for pyridine bases) Under 15 c c of distillate should pass over at or below 100°C whilst a total (including the foregoing) of at least 70 c c should pass over at or below 200°C

(4) *Absence of soluble constituents*—When 25 c c of light caoutchoucine are shaken with an equal volume of water in a stoppered graduated cylinder and due time is allowed for the liquids to separate again into two layers the light caoutchoucine should show no appreciable diminution in volume

(5) *Neutrality*—The aqueous layer obtained from test (4) should show no marked acidity or alkalinity when tested with both red and blue litmus paper

(6) *Limit of saturated hydrocarbons*—At least 70 per cent of the light caoutchoucine should be soluble in concentrated sulphuric acid For testing this 25 c c should be measured off into a tapped and stoppered separating cylinder of suitable capacity and sulphuric acid should be added, at first with great care and in very small quantities After each

addition of acid the cylinder should be shaken and cooled to avoid loss of volatile constituents. Sufficient acid must be used (usually about 50 c c)

hours to effect complete separation of the two layers and the lower layer be then tapped off. The almost colourless upper layer should be again shaken with strong sulphuric acid until it appears free from soluble constituents (as judged by the colour imparted to the sulphuric acid), and separated as before after standing. It should finally measure not more than 7 c c. The acid used should be of specific gravity 1.84 and may be of commercial quality.

(7) *Freedom from water*—Light caoutchoucine should not contain any appreciable amount of water. Any officer engaged in drawing samples for test should certify on the bottle that he has drawn the sample from the bottom of the containing vessel where the water, if present, will be found. For this purpose he should employ a syphon tube of which the shorter limb reaches to the floor of the containing vessel. He should also assure himself that the sample is collected in a bottle free of moisture.

Laboratory tests to ascertain the suitability of samples of Pyridine Bases for denaturing Alcohol

I *Colour*—The colour must not be darker than that given by two cubic centimeters of decinormal Iodine solution dissolved in one litre of distilled water.

II *Miscibility with water*—20 c c of the Pyridine bases should give a clear mixture with 40 c c of water or else a mixture only so slightly opalescent that after standing for five minutes ordinary newspaper type is clearly visible through a layer 15 c m deep.

III *Amount of water present*—From 20 c c of the Pyridine bases mixed with 20 c c of Caustic Soda solution (density 1.4) at least 18.5 c c of the bases should separate after having been repeatedly shaken together and allowed to stand.

IV *Titration*—Dissolve 1 c c of the Pyridine bases in 10 c c of distilled water. Titrate with normal Sulphuric Acid until a drop of the mixture gives a definite blue spot on Congo-red paper (the blue colour should at once disappear). At least 10 c c of the normal Sulphuric Acid should be required to produce this re-action. (To prepare the Congo-red paper dissolve one gram of Congo red in one litre of distilled water. Soak filter paper in this and then dry.)

V *Cadmium Chloride re-action*—Vigorously shake together 10 c c of a solution of 1 c c of Pyridine bases in 100 c c of distilled water with 5 c c of a 5 per cent solution of dry fused Cadmium Chloride. A distinct crystalline precipitate should immediately result.

VI *Boiling point*—Distil 100 c c of the Pyridine bases in the manner described below. At least 60 per cent should distil over at or under 140 C.

Method.—100 c c of D = 1 makes approximately 1 hectolitre of spirit in a flask of about 200 . . . card which has a cu . . .

of the column

The speed of distillation is adjusted to 5 c c per minute, the distillate being received in a graduated glass cylinder. At least 90 c c should distil over at or under 140°C at a barometric pressure of 760 m m.

If the barometer varies from 760 m m a correction of 1°C for each 30 m m of variation should be applied (*e.g.*, under 770 m m of pressure 90 c c of distillate should come over at or under 140.3°C , whilst under 750 m m the same amount of distillate should come over at 139.7°C).

(*B.G.G.*, Part I, 1919, pages 2933 2935, Part I, 1922, page 2196, and Part I, 1923, page, 1305)

Section 35 —RULES REGULATING DENATURATION OF INDIAN-MADE RECTIFIED SPIRIT, ETC., IN SIND

61. No 718 C, dated 4th September 1922, as amended by No 718 C, dated 24th October 1923 —In exercise of the powers conferred by sections 9, 12, 14 and 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), section 155 of the Sea Customs Act, 1878 (VIII of 1878), section 13 of the Land Customs Act, 1857 (XXIX of 1857), and of all other powers enabling it in this behalf, the Government of Bombay is pleased to make the following rules regulating the denaturation of Indian-made rectified spirits, the sale of denatured spirit and its use in arts and industries, the import in bond of rectified spirits, manufactured in British India or an Indian State, into Sind for denaturation, and the importation of denatured spirit denatured in British India or an Indian State into Sind.

Preliminary

(a) These rules apply to Sind

Interpretation

(b) In these rules,

“Commissioner” means the Commissioner in Sind, and

“Collector” includes any Chief Revenue Officer of a British district.

1. The Commissioner shall appoint a part of a Government distillery Warehouse for rectified and denatured spirits or bonded warehouse for the receipt, storage and denaturation of Indian made rectified spirit or for the receipt and storage of denatured spirit imported from any place in British India outside Sind or from any Indian State wherever it may be necessary, and such place shall be deemed to be a warehouse for the purposes of these rules.

Classes of denatured spirit 2 (1) Only two classes of denatured spirit shall be made, received, sold or used, namely —

(a) ordinary denatured spirit, consisting of 99 per cent. alcohol, $\frac{1}{2}$ per cent light caoutchoucine and $\frac{1}{2}$ per cent of crude pyridine, and

(b) specially denatured spirit

(2) Class (b) will contain two sub classes, namely —

(i) Methylated industrial denatured spirit, consisting of nineteen twentieths of its bulk of ethylic alcohol and one twentieth of wood naphtha, and

(ii) special industrial denatured spirit, which shall have been denatured by the addition to ethylic alcohol of an approved substance or substances other than wood naphtha, caoutchoucine or pyridine

Ordinary denatured spirit may be issued by licensed retailers 3 Ordinary denatured spirit may be issued to the general public by licensed retailers

Specially denatured spirit to be supplied only for use in art or manufacture 4 Specially denatured spirit of either class shall be supplied only to such persons or firms as shall have been authorised by the Commissioner to use it in a specified art or manufacture

5 The use of methylated industrial denatured spirit for purposes of lighting heating or motive power shall not be allowed nor shall such spirit be used in the preparation of any beverage or medicine if any portion of it remains in the finished article Such spirit may be employed in the manufacture of the following —sulphuric ether, ethyl chloride, methyl chloride ethyl bromide, chloroform and hydrate of chloral, and it may also be used in the preparation of the following liniments —the aconite belladonna compound camphor ammoniated camphor, iodine (B P 1885) mustard and the soap liniment of the British Pharmacopœia and in such other preparations as the Commissioner may, from time to time, permit in writing to be made with such spirit

6 In the manufacture of specially denatured spirit no special denaturants shall be substituted for wood naphtha, unless it is proved to the satisfaction of the Commissioner that wood naphtha is unsuitable or detrimental to the particular art or manufacture under consideration

7 Whenever practicable, specially denatured spirit shall be rendered more objectionable to the taste or smell by the addition of some substance used in the particular art or manufacture in which the spirit is to be employed

Denatured spirit makers, wholesalers, retailers and users 8 The persons concerned in the manufacture, distribution and use of denatured spirit may be divided into four classes, namely —

- (i) denatured spirit makers,
- (ii) denatured spirit wholesalers,
- (iii) denatured spirit retailers, and
- (iv) denatured spirit users in arts or industries.

9 Denatured spirit makers shall be required to obtain licenses from the Commissioner and to enter into bonds in the sum of one thousand rupees (Rs 1,000) for the due carrying out of the terms of their licenses and of the regulations duly made for their guidance. They shall be allowed to supply denatured spirit only to wholesalers or retailers or users who produce or send to them requisitions for denatured spirit countersigned by an excise officer. They shall maintain accounts showing the quantities of denatured spirit manufactured or received and the disposal of that spirit, distinct accounts being maintained of the ordinary denatured spirit and of each of the two classes of specially denatured spirit, namely (a) methylated industrial denatured spirit and (b) special industrial denatured spirit. With all consignments of denatured spirit shall be issued a permit granted by the warehouse excise officer.

10 Denatured spirit wholesalers and retailers shall be required to obtain licenses from the Collector of the district. They shall send to the denatured spirit maker or the excise or customs bonded warehouse officer or to the wholesaler with each order for denatured spirit a requisition countersigned by an excise officer. They shall not receive denatured spirit from a denatured spirit maker or wholesaler or from an excise bonded warehouse, unless such spirit is accompanied by a permit, which shall in the case of removal from the premises of whole-
denatured spirit issued from a customs bonded warehouse shall be carefully preserved and presented to the excise officer for inspection on his next visit to the wholesalers' or retailers' premises. Denatured spirit wholesalers or retailers shall not use denatured spirit in any art or industry without the permission of the Commissioner.

11 Denatured spirit users shall be required to enter into bonds for such amounts as the Commissioner may deem fit for the proper employment of the spirit in the art or industry and in the manner for which authority is obtained. Denatured spirit shall be obtained by them only from licensed makers or an excise or customs bonded warehouse and with each order for spirit

shall be sent a requisition countersigned by an excise officer. They shall keep accounts, in the form prescribed by the Commissioner, of the spirit received by them and of its disposal. Denatured spirit shall not be received from an excise bonded warehouse unless accompanied by a permit signed by the warehouse excise officer and all permits so received shall be entered in the stock account, carefully preserved and given to the excise officer on his next visit to the user's premises. Particulars of spirit received from a customs bonded warehouse shall be entered in the stock account and the documents issued by the customs authorities in respect of that spirit shall be preserved and presented to the excise officer for inspection on his next visit to the user's premises. Denatured spirit users shall not sell denatured spirit and shall not recover denatured spirit used in any process without first obtaining authority from the Commissioner to do so. Their premises shall at all times be open to inspection by the Commissioner, Collector, or Superintendent of Salt and Excise, Sind, or by a subordinate of any of these officers deputed for this purpose. The Commissioner shall have power to withdraw his permission for the use of denatured spirit and to issue orders for the disposal of any denatured spirit remaining in stock when the permission in question is withdrawn.

12 If a licensed maker of denatured spirit desires to import in bond into Sind rectified spirits manufactured in British India for denaturation, he shall apply to the Collector of the district of import or any other Abkari officer duly authorised by him for an import in bond permit and he or the exporter shall execute a bond with the Chief Excise Authority of the district of export with sureties for the payment of the full amount of the duty leviable on the spirit to be imported at the rate for the time being applicable to rectified spirit imported by sea. The Collector or any other Abkari officer duly authorised by him, if he sees no reason to the contrary, will issue an import in bond permit in triplicate, one copy being kept for record in his office, the second copy being given to the importer, and the third copy being sent direct to the Chief Excise Authority of the district of export. The application to the Collector of the district of import or any other Abkari officer duly authorised by him shall be in such form, and the import in bond permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act, 1878, as the Commissioner may prescribe.

13 The importer shall present his copy of the import in bond permit to the Chief Excise Authority of the district of export, who, if he sees no objection, will, after comparing it with the copy of the permit received direct from the Collector of the district of import or any other Abkari officer duly authorised by him and after the execution of the required bond, issue orders for the delivery of the spirit in accordance with the excise rules in force in his district.

14 The importer's copy of the import in bond permit shall be returned to him by the Chief Excise Authority of the district of export, after that officer, or an officer deputed by him for the purpose, has endorsed upon it the quantity and strength and proof gallons of the spirit issued in each cask or drum to the importer, and the date and hour of issue, or a separate permit containing these particulars may be issued by such officer under the rules of his district. The spirit shall then be conveyed without delay to the warehouse in the district of import mentioned in the permit, the importer's copy of which shall accompany the spirit in transit and shall be produced on demand by any excise or police officer not below the rank of sub-inspector or any revenue officer not below the rank of head munshi. The Chief Excise Authority of the district of export or an officer deputed by him for the purpose shall send by post to the Collector of the district of import or any other Abkari officer duly authorised by him a statement or duplicate of the permit issued, showing the number of casks or drums issued and the total number of bulk gallons and of proof gallons of spirit contained therein.

15 On arrival at the warehouse the consignment shall be presented together with the copy of the permit accompanying it. On the reverse of this permit the warehouse officer will enter the quantity, strength and proof gallons of spirit contained in each cask or drum as ascertained by him, and will return the copy of the permit so endorsed to the Chief Excise Authority of the district of export who will take such action in respect of the losses in transit as is required by the rules of his district.

16 If a licensed maker of denatured spirit desires to import rectified spirit manufactured in an Indian State into Sind for denaturation, he shall apply to the Abkari officer duly authorised by him to obtain an import in bond permit and shall execute a bond with the Collector or any other Abkari officer duly authorised by him with sureties for the payment of the full amount of the duty leviable on the spirit to be imported at the rate for the time being applicable to rectified spirit imported by sea. The application to the Collector or any other Abkari officer duly authorised by him shall be in such form and the import in bond permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act, 1878, as the Commissioner may prescribe.

17 The Collector or any other Abkari officer duly authorised by him if he sees no reason to the contrary, shall issue an import in bond permit in triplicate, one copy being kept for record in his office, the second copy being given

to the importer and the third copy being sent to the excise officer deputed to examine the imports of such spirits on their arrival in British territory

18 The importer shall give to the excise officer so deputed at least three days' previous intimation of his intention furnished by importer to excise officer to import a consignment of rectified spirit, and of the date and hour at which the consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall also furnish the excise officer with an invoice of the consignment in quadruplicate. In the invoice shall be stated the net and gross weights of each cask or drum and the number of bulk gallons, the strength and number of proof gallons contained therein.

19 The excise officer shall proceed to the place of examination on the date fixed, examine and test the consignment and note on the reverse of his copy of the import permit the particulars required in columns 1 to 6 thereof. He shall then reseal the casks or drums and shall return one copy of the invoice to the importer or his representative, forward copies by post to the Superintendent of Salt and Excise Sind, and the excise officer in charge of the warehouse of import, respectively, shall the examining officer shall forward his copy of the import permit together with the railway receipt to the officer in charge of the warehouse to which the spirit is to be conveyed. The warehouse officer after endorsing the railway receipt for delivery to the importer shall hand it over to the latter.

20 On arrival at the warehouse the consignment shall be examined by the warehouse officer who will enter its volume and strength on the reverse of the copy of the import permit received by him from the examining excise officer, and shall send the permit immediately to the Superintendent of Salt and Excise, Sind. He shall then advise the examining officer of the receipt of the consignment.

21 Duty shall be levied at the full tariff rate for the time being in force on rectified spirit imported by sea on such transit losses as the Commissioner shall consider excessive.

22 If a licensed maker, wholesaler or retailer or an authorized user of denatured spirit desires to import into Sind denatured spirit which has been denatured in British India, he shall apply to the Collector of the district of import or any other Abkari officer duly authorised by him for an import permit. The Collector or any other Abkari officer duly authorised by him, if he sees no reason to the contrary,

will issue an import permit in triplicate, one copy being kept for record in his office the second copy being given to the importer and the third copy being sent direct to the Chief Excise Authority of the district of export. The application to the Collector of the district of import or any other Abkari officer duly authorised by him shall be in such form and the import permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act, 1878 as the Commissioner may prescribe. No such permit shall however be necessary in the case of ordinary denatured spirit when the quantity to be imported does not exceed five gallons.

23 The importer shall present his copy of the import permit to the Chief Excise Authority of the district of export, who if he sees no objection will after comparing it with the copy of the permit received direct from the Collector of the district of import or any other Abkari officer duly authorised by him issue orders for the delivery of the spirit in accordance with the excise rules in force in his district.

24 The importer's copy of the import permit shall be returned to him by the Chief Excise Authority of the district of export after that officer or any officer deputed by him for the purpose has endorsed upon it the quantity and strength and proof gallons of the spirit issued in each cask or drum to the importer and the date and hour of issue or a separate permit containing these particulars may be issued by such officer under the rules of his district. The strength shown will be the "apparent" and not the actual or unobscured strength and the proof gallons will be calculated according to the apparent strength. The spirit shall then be conveyed without delay to the warehouse in the district of import mentioned in the permit, the importer's copy of which shall accompany the spirit in transit and shall be produced on demand by any excise or police officer not below the rank of sub-inspector or any revenue officer not below the rank of head munshi. The Chief Excise Authority of the district of export or an officer deputed by him for the purpose shall send by post to the Collector of the district of import or any other Abkari officer duly authorised by him a statement or duplicate of the permit issued showing the number of casks or drums issued and the total number of bulk gallons and of proof gallons of spirit contained therein. With this statement or duplicate shall be sent an impression of the seal used in sealing the casks or drums except in the case of consignments from a province where a uniform departmental seal is used and an impression of the seal in use has been supplied to the Commissioner.

25 On arrival at the warehouse the consignment shall be presented to the warehouse officer for examination together with the copy of the permit accompanying it. On the reverse of this permit the warehouse officer will enter the quantity,

apparent strength and proof gallons of spirit contained in each cask or drum as ascertained by him and will return the copy of the permit so endorsed to the Chief Excise Authority of the district of export. Where the spirit consigned has been certified by the Excise Commissioner of the province of export to have been denatured under excise supervision in such province so as to conform, in respect of the proportion and nature of the ingredients used, to the rules made for the denaturation of spirit in the province of Sind, or where the denatured spirit is exported by respectable firms certified as such by the Excise Commissioner of the province of export and is accompanied by certificates from the proper Chemical Analyser or Chemical Examiner showing that it has been denatured as aforesaid and provided also that the seals on the casks or drums agree with the impression of the seal sent to the Collector of the district of import or of the departmental seal supplied to the Commissioner, the denatured spirit may be issued without examination by the Chemical Analyser, Sind. In either case a sample shall be taken from each cask or drum before issue and shall be subsequently tested by the Chemical Analyser, Sind. The Commissioner shall report to the Excise Commissioner of the province of export all cases in which the sample is not certified to be satisfactory, and the balance of the consignment, if any, shall not be issued until it has been certified by the Chemical Analyser, Sind, to have been properly denatured. In all other cases the imported denatured spirit shall not be issued from the warehouse until a sample of it has been sent to the Chemical Analyser, Sind, and has been certified by that officer to be satisfactory.

26 If a licensed maker, wholesaler or retailer, or an authorised user of denatured spirit desires to import into Sind denatured spirit which has been denatured in an Indian State he shall apply to the Collector of the district of import or any other Abkari officer duly authorised by him for an import permit. The Collector or any other Abkari officer duly authorised by him, if he sees no reason to the contrary, will issue an import permit in triplicate one copy being kept for record in his office, the second copy being given to the importer and the third copy being sent to the Excise officer deputed to examine the imports of such spirit on its arrival in British territory. The application to the Collector of the district of import or any other Abkari officer duly authorised by him shall be in such form and the import permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act, 1878, as the Commissioner may prescribe.

27 The importer shall give to the Excise officer so deputed at least three days' previous intimation of his intention to import a consignment of denatured spirit and of the date and hour at which the consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall also furnish the Excise officer with an invoice of the consignment in quadruplicate. In the invoice shall be stated the number of casks or drums, the net and

Denatured spirit maker, wholesaler user or retailer desiring to import denatured spirit denatured in an Indian State shall obtain permit

Information to be furnished by importer to Excise officer

gross weight of each cask or drum and the number of bulk gallons, the strength and number of proof gallons contained therein. The strength shown will be the apparent and not the actual or unobscured strength and the proof gallons will be calculated according to the apparent strength.

28 The Excise officer shall proceed to the place of examination on the date fixed examine and test the consignment and note on the reverse of his copy of the import permit the particulars required in columns 1 to 7 thereof. He shall then reseal the casks or drums and shall return one copy of the invoice to the importer or his representative forward copies by post to the Superintendent of Salt and Excise Sind, and the Excise officer in charge of the warehouse of import respectively, and record the fourth copy in his own office. The consignment shall then be booked in the presence of the examining Excise officer and the railway receipt shall be handed over to that officer. The examining officer shall forward his copy of the import permit with an impression of the seal used in sealing the casks or drums together with the railway receipt to the officer in charge of the warehouse to which the spirit is to be conveyed. The warehouse officer after endorsing the railway receipt for delivery to the importer shall hand it over to the latter.

29 On arrival at the warehouse the consignment shall be presented for verification of the warehouse officer for examination. On the consignment on arrival reverse of the copy of the import permit received by him from the examining Excise officer the warehouse officer shall enter the quantity, apparent strength and proof gallons of spirit contained in each cask or drum as ascertained by him and send the permit immediately to the Superintendent of Salt and Excise Sind. He shall then advise the examining officer of the receipt of the consignment. The denatured spirit shall not be issued from the warehouse until a sample of it has been sent to the Chemical Analyser Sind and has been certified by that officer to be satisfactory. Should any one of the samples examined by the Chemical Analyser be reported by that officer to be not properly denatured the quantity of the denatured spirit represented by the sample shall again be denatured in the presence of the warehouse officer and the denatured spirit shall not be issued until the fresh sample submitted is finally certified by the Chemical Analyser to be satisfactory.

Denatured spirit transported from the Presidency proper, or imported from other Provinces of British India and from Indian States, subject to the same regulations in respect of storage examination issue and use as is spirit denatured in Sind.

30 Except as provided in Rules 25 and 29 the regulations applicable to denatured spirit made in Sind, in respect of its storage, examination, issue and use, shall apply also to denatured spirit transported from the Presidency proper, or imported from other Provinces of British India, and from Indian States.

31 The forms in the schedule, or forms as near thereto as circumstances admit shall be used in all matters to which these forms refer.

THE SCHEDULE.

FORM 1.

<p>Counters 1.</p> <p>No. of 19 .</p> <p>Dated</p> <p>Request for Ordinary Denatured Spirit by Licensed</p> <p>To</p> <p>Mr. _____</p> <p>of Distressed Spirit</p> <p>The officer in charge of the</p> <p>Sir(s),</p> <p>Please supply us with</p> <p>quantity of spirit for sale at</p> <p>In the town of</p>	<p>Form 1</p> <p>No. of 19 .</p> <p>Dated</p> <p>Request for Ordinary Denatured Spirit by Licensed</p> <p>To</p> <p>Mr. _____</p> <p>of Denatured Spirit</p> <p>The officer in charge of the</p> <p>Sir(s),</p> <p>Please supply us with</p> <p>Spirit for sale at</p> <p>in the town of</p>	<p>19 .</p> <p>Wholesaler(s)</p> <p>Licensed maker(s)</p> <p>Distillery</p> <p>excise bonded warehouse at</p> <p>bulk gallons of Ordinary Denatured</p> <p>my shop or warehouse</p> <p>my shop</p> <p>District</p> <p>Your most obedient servant(s)</p> <p>Wholesaler(s)</p> <p>Licensed retailer(s) of</p> <p>Denatured Spirit,</p>	<p>19 .</p> <p>Wholesaler(s)</p> <p>Licensed maker(s)</p> <p>Distillery</p> <p>excise bonded warehouse at</p> <p>bulk gallons of Ordinary Denatured</p> <p>my shop or warehouse</p> <p>my shop</p> <p>District</p> <p>Your most obedient servant(s)</p> <p>Wholesaler(s)</p> <p>Licensed retailer(s) of</p> <p>Denatured Spirit</p>
--	--	--	---

*To be used when addressing a warehouse officer.

Form 2.

Counterfoil.

Form 2

No. of 1.

Dated

19

Requisition for specially Denatured Spirit

To

Mr
Messrs

of Denatured Spirit

Distillery
Warehouse

Licensed maker (s)

The officer in charge of the excise bonded warehouse at
the customs bonded warehouse at

Sir (s),

Please supply me with me issuebulk gallons of Methylated Special InDenatured Spirit for use at my our manufactory situated at

in the town of _____, District

I am
We are
Sir
* Your most obedientSuperintendent of Salt and Excise
SindAuthorised
Specially Denatured

*To be used when addressing a warehouse officer

Form 2

No. 19

Dated 19

Requisition for specially Denatured Spirit

Licensed maker (s)

Distillery
Warehousethe officer in charge of the excise bonded warehouse at
the customs bonded warehouse atPlease supply me with me issuebulk gallons of Methylated Special IndustrialDenatured Spirit for use at my our manufactory situated at

the town of _____ District

I am
We are,
Sir,* Your most obedient servant (s)
Authorised user (s) of
Specially Denatured Spirit
Superintendent of Salt and Excise
Sind

*To be used when addressing a warehouse officer

Form 3

FORM 3

108M 3

*Permut for the transport of dena-
tured spirit*

Permit for the transport of denatured spirit

Counterfoil

No

(date)

Mr

Measur

Licensed wholesaler(s)

Licensed retailer(s)

Authorized user(s) _____ of _____

spirit ^{is} ~~are~~ authorized to remove

gallons of spirit from the

Distillery
Warehouse at

shop or warehouse

to his (their) shop at
manufactory

via	(route)
-----	---------

This permit will remain in force

up to $\frac{A_M}{F_M}$ of the

19 .

Signature

Designation

FORM 4

Stock Account of Denatured Spirit received and used in arts and manufactures by at ^{his}_{their} manufactory situated at

On hand and received

444

[illegible]

FORM 5

Application for permit to import Indian made rectified spirit in bond

To

The Collector of

(District)

Sir,

Please issue a permit for the import of gallons of Indian made
rectified spirit of the approximate strength of under bond
from the

Distillery
Bonded Warehouse in the Province
State of to the Distillery
Bonded Warehouse at
in the District of for denaturation.

I am
We are

Sir,

Your most obedient servant(s),

Licensed Maker(s) of Denatured Spirit,

(Date)

Distillery
Bonded Warehouse

FORM 6

FORM 6

FORM 6

Import in bond permit for Indian made rectified spirit

(For the importer's use)

No. of 19

Mr. Messrs. holding a license

To denature spirit are permitted to import

gallons of Indian made rectified spirit of the approximate strength of

to the Government bonded warehouse at

himself or by the exporter with

Collector

the Commissioner of

for the amount of duty leviable under the Indian

Tariff Act for the time being in force on rectified

spirit imported by sea

(In case of import from Indian States) The permit

will remain in force up to

day of

19

(Collector or other Abkari officer empowered under section 13 of the Abkari Act)

Date

Good gallons of Indian made rectified spirit as per

Abkari returns to be on the reverse side of

date been issued. The permit will remain in force up to

day of

19

Import in bond permit for Indian made rectified spirit

(For the importer's use)

No. of 19

Mr. Messrs. holding a license

To denature spirit are permitted to import

gallons of Indian made rectified spirit of the approximate strength of

to the Government bonded warehouse at

himself or by the exporter with

Collector

the Commissioner of

for the amount of duty leviable under the Indian

Tariff Act for the time being in force on rectified

spirit imported by sea

(In case of import from Indian States) The permit

will remain in force up to

day of

19

(Collector or other Abkari officer empowered under section 13 of the Abkari Act)

Date

Good gallons of Indian made rectified spirit as per

Abkari returns to be on the reverse side of

date been issued. The permit will remain in force up to

day of

19

Import in bond permit for Indian made rectified spirit

(To be forwarded to the Chief Excise Authority of the district of export or in cases of import from Indian States to the excise officer deputed to examine the permit on its arrival in British territory)

No. of 19

Mr. Messrs. holding a license

To denature spirit are permitted to import

gallons of Indian made rectified spirit of the approximate strength of

to the Government bonded warehouse at

himself or by the

exporter with the

Collector

the Commissioner

for the amount of duty leviable under the Indian

Tariff Act for the time being in force on rectified

spirit imported by sea

(In case of import from Indian States) The permit

will remain in force up to

day of

19

Collector or other Abkari officer empowered under section 13 of the Abkari Act

Date

(To be retained by the Chief Excise Authority of the exporting district)

— Cancelled in the case of import from Indian States

FORM 7

Advice of Despatch of Indian made rectified spirit exported in Bond

No _____ of 19 ____.

To

The Collector of _____ (district).

Sir,

Your import permit No. _____, dated

Mr _____ removed ^{casks}/_{drums} containing
 hulk gallons and _____ proof gallons of Indian made
 rectified spirit from the _____
 19 ____, for export in bond to the _____
 District

Signature

Date

Designation

FORM 8

Form of acknowledgment

To

The Excise ^{Inspector}/_{Assistant Inspector}

Sir,

I have the honour to acknowledge receipt of the consignment of Indian
 made ^{rectified}/_{denatured} spirit containing _____ proof gallons from
 the Distillery at _____ in the Indian State of _____ under
 permit No _____ of _____ and examined by
 you on the _____

I have, etc.,

^{Distillery}/_{Warehouse} Officer

Date

Form 9

Application for permit to import Denatured Spirit

To

The Collector of _____ (district).

Sir,

Please issue a permit for the import of _____ gallons of denatured
spirit from the _____ Distillery in the _____ Province of
_____ Bonded Warehouse _____ State
to the _____ Distillery at _____ in the district of _____
_____ Bonded Warehouse _____

I am
We are,
Sir,

Your most obedient servant (s).

Licensed mal(er)s
Authorised user(s) of denatured spirit
Licensed wholesaler(s)
Licensed retailer(s)

Date _____

FORM 10.

Import Permit for denatured spirit.

(For record in Collector's office.)

No. of 10

Mr.

 licensed maker(s)
 authorised name(s)
 licensed wholesaler(s)
 licensed retailer(s)

of denatured spirit is permitted to import
 gallons of denatured spirit from

to the Government Distillery
Banded Warehouse at
 (route)

(In cases of import from Indian States) This permit
 will remain in force up to p.m. the day of
 19 .

Collector of
 or other Abkari officer empowered under section
 13 of the Bombay Abkari Act, 1878.

Date

FORM 10.

FORM 10.

Import Permit for denatured spirit.

(For the importer(s).)

No. of 10

Mr.

 licensed maker(s)
 at (route)
 licence with sale of
 received retail tax(s)

of denatured spirit is permitted to import
 gallons of denatured spirit from

to the Government Distillery
Banded Warehouse at
 (route)

(In cases of import from Indian States) This permit
 will remain in force up to p.m. the day of
 19 .

Collector of
 or other Abkari officer empowered under section
 13 of the Bombay Abkari Act, 1878.

Date

Proof gallons of denatured spirit as per details
 in columns 1 to 7 on this receipt have this day been
 issued. The permit will remain in force up to
 p.m. on the day of
 19 .

(Signature)
 (Signature)

To

The officer in charge Distillery
Banded Warehouse

N.B.—The endorsement should be cancelled in
 cases of import from Indian States.

FORM 10

Import Permit for denatured spirit

(To be forwarded to the Chief Police Authority of the district in respect of the cases of import from Indian States to the Collector of the district to be cancelled on the receipt of the permit in which the permit is issued.)

No. of 10

Mr.

 licensed maker(s)
 at (route)
 licence with sale of
 received retail tax(s)

of denatured spirit is permitted to import
 gallons of denatured spirit from

to the Government Distillery
Banded Warehouse at
 (route)

(In cases of import from Indian States) This permit
 will remain in force up to p.m. the day of
 19 .

Collector of
 or other Abkari officer empowered under section
 13 of the Bombay Abkari Act, 1878.

Date

(To be cancelled by the Chief Police Authority of the district.)

(To be cancelled in the case of import from Indian States)

(Reverse of Form 10).

For Indian States only *

Advised		Received.	
Cask or Drum No.	Actual contents	Thermometer indication	Hydrometer indication
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
Remarks			

Returned to the Deputy Commissioner through the Superintendent of Salt and Excise, Sund.

Signature

Designation

Officer in charge Deputy Commissioner

(Date)

Forwarded

Superintendent of Salt and Excise, Sund.

(Date)

Advised		Received.	
Cask or Drum No.	From Invoice.	As ascertained by examining officer	Loss in transit
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
Remarks			

Submitted to the Superintendent of Salt and Excise, Sund.

Signature

Designation

Officer in charge Deputy Commissioner

(Date)

*The total of the packages covered by the permit should be given in column 1

FORM 11

Advice of Despatch of Denatured Spirit

No - of 19 .

To

The Collector of

(District)

Sir,

Your import permit No dated

Mr

removed

casks
drums

containing bulk gallons and

proof gallons

of denatured spirit from the

Distillery
Bonded Warehouse
Distillery
Bonded Warehouse

on the 19 , for export to the

in the District

*An impression of the seal used in sealing the casks
drums is sent herewith *Signature
Designation

Date

FORM 12

Form of license for the denaturation of Indian made rectified spirit under bond, and for the issue on sale of denatured spirit from bonded warehouses

License is hereby granted under the Bombay Abkari Act, 1878 and the rules framed thereunder to _____ of _____ (hereinafter referred to as the licensee) to receive store and denature Indian made rectified spirit under bond at the bonded warehouse at _____ and to issue on sale denatured spirit therefrom for the period of _____ year commencing on the day of _____ 19 _____ and ending on the day of _____ 19 _____ on payment of a fee of seventy five rupees (Rs 75) on the conditions hereinafter mentioned

Conditions

1 The licensee shall execute a bond for the amount of one thousand rupees (Rs 1,000) for the due observance of the conditions of this license and of the rules relating to denatured spirit

2 The licensee shall store and denature Indian made rectified spirit in a room, hereinafter referred to as the "denaturing room" to be allotted to him for the purpose at the bonded warehouse and nowhere else

Note—The words marked * * should be scored out in the case of consignments from a province where a uniform departmental seal is used and an impression of the seal in use has been supplied to the Commissioner in Sind

3 If the licensee desires to absent himself at any time from he shall appoint some person, approved in writing in this behalf by the Commissioner in Sind (hereinafter referred to as "the Commissioner") to be his agent during his absence and shall furnish him with a power of attorney (of which a copy shall be deposited with the officer in charge of the bonded warehouse) authorising him to act in all matters relating to this license in the licensee's behalf

4 The Commissioner shall have power to charge duty at the tariff rate of twenty one rupees and fourteen annas (Rs 21-14 0) per proof gallon (or at such other rate as may for the time being be applicable to rectified spirit imported by sea) on the whole or any portion of losses of spirit which may occur in the bonded warehouse if he shall consider them excessive and not satisfactorily explained by the licensee

5 The Commissioner or any officer deputed by him for the purpose shall have power at any time to take without payment samples of the licensee's spirit or denaturants for analysis

6 The door of the licensee's denaturing room shall have two locks, of which one shall be provided by the licensee and the key of it kept with him The other shall be an excise revenue lock the key of which shall be kept with the warehouse officer The licensee shall open the room at any time when required to do so by the warehouse officer

7 Nothing except spirits denaturants vats and then accessories, and testing instruments shall be stored in the denaturing room which shall not be entered with a naked light No lamp other than an electric safety lamp of a design approved by the Superintendent of Salt and Excise, Sind, shall be used in the denaturing room

8 Rectified spirit shall not be stored in the casks used for transport but shall be pumped into a storage vat or tank of not less than 450 gallons capacity Rectified spirit shall be denatured in fixed vats or tanks of not less than 450 gallons capacity The vats or tanks used for the storage of rectified spirit shall be painted white and those used for denaturation or for the storage of denatured spirit shall be painted red Each storage and denaturing vat shall be gauged so as to show its depth at every inch and tenth of an inch, and shall be provided with a gauge rod, and a discharge cock having an internal diameter of not less than one and a half inches

9 The requisite quantity of denaturants shall be provided by the licensee before any spirit is transferred to the denaturation vats Samples of 12 oz of each of the denaturants to be used shall prior to the transfer of the spirit have been sent at the expense of Government by the warehouse officer to the Chemical Analyser, Sind, for approval, and no denaturant shall be used until it has been examined and reported by that officer to be satisfactory The licensee shall give the warehouse officer at least two hours' notice of his intention to prepare denatured spirit All denaturing operations shall take place in the presence of both the warehouse officer and the licensee or his agent

10 (1) Rectified spirit shall be denatured by adding to it—

- (a) one half per cent of light crotonchoucine and one half per cent of crude pyridine losses of mineral origin (spirit so denatured is hereinafter referred to as "ordinary denatured spirit"), or when specially authorised by the Commissioner,
- (b) five per cent of wood naphtha plus such proportion of other substances as may be required by the Commissioner (spirit so denatured is hereinafter referred to as "methylated industrial denatured spirit")

The wood naphtha, light crotonchoucine and crude pyridine used shall conform in composition to specifications to be obtained from the Commissioner or the Superintendent of Salt and Excise, Sind, or

- (c) the required proportion of a substance or substances other than wood naphtha, crotonchoucine or pyridine approved by the Commissioner (spirit so denatured is hereinafter referred to as "special industrial denatured spirit")

(2) The licensee shall not prepare specially denatured spirit without the special permission of the Superintendent of Salt and Excise, Sind, which shall be endorsed on the back of this license

11 The minimum quantity of spirit which may be denatured at any one time shall be 100 bulk gallons in the case of ordinary denatured spirit, there being no minimum in the case of specially denatured spirit

12 The contents of the vessel shall be effectively stirred to ensure that they are properly mixed

13 Denaturing operations shall not be effected on Sundays or public holidays or on any day before 10 a.m. and after 5 p.m.

14 Spirit denatured under this license may be issued from the warehouse without prior examination by the Chemical Analyser, Sind

Samples of such spirit shall however be taken for test by that officer. Where the Chemical Analyser certifies the spirit to be insufficiently denatured, the balance if any of such spirit remaining in the warehouse shall not be issued until such additional amounts of the denaturants as are necessary shall have been added thereto and further samples despatched to the Chemical Analyser for test and passed by him. Where finally, the denatured spirit is not certified by the Chemical Analyser to be satisfactory it shall be dealt with as the Commissioner may order in writing

Where the spirit imported from another part of British India has been certified by the Excise Commissioner of the province of export to have been denatured under excise supervision in such province so as to conform, in respect of the proportion and nature of the ingredients used, to the rules made for the denaturation of spirit in Sind, or where the denatured spirit is exported by respectable firms certified as such by the Excise Commissioner of the province of export, and is accompanied by certificates

from the proper Chemical Analyser or Chemical Examiner showing that it has been denatured as aforesaid, and provided also that the seals on the casks or drums agree with the impression of the seal sent to the Collector of the district of import or of the departmental seal supplied to the Commissioner, the denatured spirit may be issued without examination by the Chemical Analyser, Sind. In either case a sample shall be taken from each cask or drum before issue and shall be subsequently tested by the Chemical Analyser. The Commissioner shall report to the Excise Commissioner of the province of export all cases in which the sample is not certified to be satisfactory, and the balance of the consignment, if any, shall not be issued until it has been certified by the Chemical Analyser to have been properly denatured. In all other cases the imported denatured spirit shall not be issued from the warehouse until a sample of it has been sent to the Chemical Analyser and has been certified by that officer to be satisfactory.

Where spirit which has been certified by the Chemical Analyser to be satisfactory is found subsequently, owing to prolonged storage or other causes, not to be satisfactory and is so certified by the Chemical Analyser, it shall be dealt with as the Commissioner may order in writing.

15 Issues of denatured spirit shall be made by measure. The licensee shall provide such measures as may be required by the Commissioner.

16 Denatured spirit other than specially denatured spirit shall be issued from the bonded warehouse in quantities not less than 20 gallons at a time and at a strength not lower than 52° O P and ordinary denatured spirit and specially denatured spirit shall be issued only to wholesalers, retailers and users producing or sending to the licensee a requisition countersigned by an excise officer. These requisitions shall be carefully preserved and given to the warehouse officer on his next visit to the denaturing room. All denatured spirit issued shall be accompanied by a permit signed by the warehouse officer.

17 The licensee shall not issue spirit from the bonded warehouse to the licensee without the signature of the warehouse officer.

quantity and strength of the spirit to be issued and its destination.

18 The head of each cask or drum used for the transport of denatured spirit from the bonded warehouse to licensed shops, warehouses or to manufactories shall be painted red and shall have "Denatured Spirit" conspicuously painted upon it in white together with the following particulars —

- Name of Bonded warehouse,
- Serial number of cask or drum
- Capacity in gallons and drums
- Situation of shop, warehouse or manufactory

19 The licensee shall keep and furnish such accounts of his denaturing operations and of the receipts, issues and balance of spirit as may be required from time to time by the Commissioner and in the form prescribed by the latter. These accounts shall be produced for inspection by the

Commissioner, or any officer deputed by the Commissioner for this purpose on demand. Distinct accounts shall be maintained of the ordinary denatured spirit and of each of the two classes of specially denatured spirit, namely, methylated industrial denatured spirit and special industrial denatured spirit.

20 The licensee shall employ at his denaturing room only persons approved by the warehouse officer, and shall supply each person with a *nokarnama* or certificate of appointment to be countersigned in token of approval by the warehouse officer. The licensee shall at once remove from his employ when required to do so by the Superintendent of Salt and Excise, Sind, any person whose employment that officer considers undesirable.

21 The licensee shall not have directly or indirectly without the permission in writing of the Commissioner any share or interest in the vend of country spirit or any other intoxicant within the district of nor shall he employ any person who holds such interest.

22 The licensee shall not sell, transfer or sublet the privilege of manufacture and sale granted to him by this license nor shall he in connection with the exercise of the said right enter into any agreement or arrangement which in the opinion of the Commissioner is of the nature of a sub lease. No person will be recognized as the partner of the licensee for the purpose of this license unless the partnership has been declared to the Commissioner before the license is granted and the names of the partners have been entered jointly in the license or, if the partnership is entered into after the granting of the license unless the Commissioner agrees on application made to him to alter the license and to add the name of the partner in the license.

23 This license may be suspended or cancelled by the Commissioner in accordance with the provisions of sections 32 and 32A of the Bombay Abkari Act 1878.

24 It shall be entirely within the discretion of the Commissioner whether he will or will not renew this license. If this license be not

ordered in writing by the Commissioner. If renewed the conditions of the license may be varied as Government may direct.

Dated this

day of

19

Commissioner in Sind

FORM 13

Form of license for the wholesale sale of ordinary denatured spirit

License is hereby granted under the Bombay Abkari Act, 1878, and the rules framed thereunder to _____ of _____ (hereinafter referred to as 'the licensee') to sell ordinary denatured

spirit of a strength not less than 50° O P at his shop situated in
 for a period of _____ commencing the 1st day of
 192 _____ and ending the 31st day of _____ 192 on payment of a
 fee of two rupees (Rs 2) on the conditions hereinafter mentioned

Conditions

1 This license extends only to the sale of spirit which —

(a) has been rendered unfit for human consumption by the addition of light caoutchoucine and pyridine bases in accordance with the rules prescribed on the subject (such spirit is hereinafter referred to as "ordinary denatured spirit"),

(b) is of a strength not less than 50° O P and

(c) has been obtained from an excise or customs bonded warehouse or from a licensed manufacturer of ordinary denatured spirit or from a wholesale licensee on requisitions countersigned by a duly authorised excise officer and under cover of transport permits granted by the said officer

2 The licensee shall not keep sell or expose for sale spirits, whether of foreign or Indian manufacture of any kind or strength which he is not authorised to sell by this license

3 The licensee shall not keep or store ordinary denatured spirit in any place other than the shop above described or in a warehouse which has been approved by the Collector and which is situated in

and the shop or the warehouse shall not be located in the same building with a Refreshment Room hotel or any other shop for the sale of foreign or country spirit except under special authorization by the Collector

4 The licensee shall not keep his shop or warehouse open or sell ordinary denatured spirit before 6 30 o'clock a m Standard time or after 9 o'clock p m (Standard time)

5 Ordinary denatured spirit may be bottled by the licensee on the premises covered by this license with the previous permission of the Collector subject to such conditions as may be imposed by him

6 The licensee shall not sell ordinary denatured spirit except in full corked quart or pint bottles sealed and capsuled the aggregate quantity of which is not less than five gallons or in full jars, drums or casks of the capacity of 5 gallons each

7 The licensee shall not sell ordinary denatured spirit to any person who is not a holder of a wholesale or retail license for the sale of such spirit He shall not sell in any one transaction less than five gallons of ordinary denatured spirit, nor shall he sell more than 100 gallons of such spirit at any one time unless he has obtained from the Collector a general permission endorsed on his license authorizing him to sell in quantities exceeding 100 gallons He shall not sell more than 100 gallons in any one day to a retail vendor unless he is satisfied that the latter has been

specialty authorised by the Collector by an endorsement on his license to keep in his possession a larger quantity

8 Each jar, cask, drum, bottle or other receptacle containing ordinary denatured spirit of Indian manufacture kept for sale in the licensee's shop or warehouse shall be conspicuously labelled or branded with the words "Ordinary denatured spirit manufactured in India"

9 This license shall be hung up in a conspicuous place in the licensee's shop or warehouse to the front of which shall be affixed a sign board bearing the following inscription in legible character in English and in the vernacular language of the district in which the shop or warehouse is situated —

Name

Licensed to sell ordinary denatured spirit by wholesale

Authorised opening hour

Authorised closing hour

10 The licensee shall in person carry on the business of his shop or warehouse. If he wishes to absent himself from the said shop or warehouse at any time, or to appoint any other person to officiate for him in carrying on the business of the said shop or warehouse he shall first obtain the sanction of the Collector in writing endorsed on the back of this license, and pay an additional fee of one rupee (Re 1 0 0). The licensee shall be responsible for the wrongful acts of every person so appointed to officiate for him in carrying on the business of his shop or warehouse and for those of all his servants

11 The licensee shall keep in his shop or warehouse a true account of the quantity of ordinary denatured spirit received sold and in balance at his shop or warehouse. The account shall be plainly and correctly written up to date daily in a bound book paged and sealed with the Collector's seal and with it shall be kept the counterfoils of the requisitions and transport permits or customs documents relating to ordinary denatured spirit received at the shop or warehouse. The account book, requisitions, permits and customs documents shall at all times be open to inspection by the Commissioner, the Collector, the Superintendent of Salt and Excise, Sind, the Excise Inspector, or any other officer deputed by the Commissioner, the Collector, or the Superintendent of Salt and Excise, Sind, to inspect them. The licensee shall render to the Excise Inspector on or before the 3rd day of each month a statement showing the quantity of ordinary denatured spirit received and sold at his shop or warehouse during the preceding month and the quantity in stock at the end of the preceding month and shall furnish such other information as the Collector may from time to time require

12 Without the permission of the Collector the licensee shall not sell,

declared to the Collector before the license is granted and the names of the partners have been entered jointly in the license or, if the partnership is entered into after the granting of the license, unless the Collector agrees on application made to him to alter the license and to add the name of the partner in the license

13 This license may be suspended or cancelled by the Collector in accordance with the provisions of sections 32 and 32A of the Bombay Abkari Act, 1878

14 It is entirely within the discretion of the Collector whether he will or will not renew this license at the expiration of the term for which it is granted. It is also entirely within the discretion of the Collector whether he will or will not permit the assignee of the holder of the license in case of sale or transfer, or the heir or legal representative of the holder of the license in case of death, to have the benefit of the license for the unexpired portion of the term for which it is granted

15 The licensee shall not use denatured spirit in any art or industry without the permission of the Commissioner in Sind

FORM 14

Form of license for the retail sale of ordinary denatured spirit

License is hereby granted under the Bombay Abkari Act 1878 and the rules framed thereunder to _____ of _____ (hereinafter referred to as 'the licensee') to sell by retail ordinary denatured spirit of a strength not less than 50° O P at his shop situated in _____ for a period of _____ commencing the 1st day of _____ 19____ and ending the 31st day of _____ 19____ on payment of a fee of one rupee (Re 1 0 0) on the conditions hereinafter mentioned

Conditions

1 This license extends only to the sale of spirit which

(a) _____ the addition of _____ in accordance with _____ is hereinafter referred to as "ordinary denatured spirit")

(b) is of a strength not less than 50° O P, and

(c) has been obtained from an excise or customs bonded warehouse or from a licensed manufacturer of ordinary denatured spirit or from a wholesale licensee on requisitions countersigned by a duly authorized excise officer

2 _____ expose for sale spirits whether kind or strength which he is not

3 The licensee shall not keep or store ordinary denatured spirit in any place other than the shop above described, and the shop shall not

be located in the same building with a Refreshment Room, Hotel or any other shop for the sale of foreign or country spirit except under special authorization by the Collector

4 The licensee shall not keep his shop open or sell ordinary denatured spirit before 6 30 o'clock a m (Standard time) or after 9 o'clock p m (Standard time)

5 The licensee shall not sell ordinary denatured spirit except in full corked quart or pint bottles sealed and capsuled or in full jars, drums or casks of the capacity of five gallons each, nor shall he sell such spirit to persons under 16 years of age

6 The licensee shall not keep in his shop nor have in his possession more than 100 (one hundred) gallons of ordinary denatured spirit at any time unless he is specially authorised by the Collector to do so by an endorsement on his license

7 The licensee shall not sell more than 5 gallons of ordinary denatured spirit to any one person in any one day unless such person produces a permit obtained from a duly authorized Abkari Officer for the transport and possession of a quantity of such spirit in excess of five gallons intended to be purchased by him

8 Each jar, cask, drum, bottle or other receptacle containing ordinary denatured spirit of Indian manufacture kept for sale in the licensee's shop shall be conspicuously labelled or branded with the words "ordinary denatured spirit manufactured in India"

9 This license shall be hung up in a conspicuous place in the licensee's shop to the front of which shall be affixed a signboard bearing the following inscription in legible character in English and in the vernacular language of the district in which the shop is situated —

Name

Licensed to retail ordinary denatured spirit

Authorised opening hour

Authorised closing hour

10 The licensee shall in person carry on the business of his shop. If he wishes to absent himself from the said shop at any time, or to appoint any other person to officiate for him in carrying on the business of the said shop, he shall first obtain the sanction of the Collector in writing endorsed on the back of this license, and pay an additional fee of one rupee (Re 1 0 0). The licensee shall be responsible for the wrongful acts of every person so appointed to officiate for him in carrying on the business of his shop, and for those of all his servants

11 The licensee shall keep in his shop a true account of the quantity of ordinary denatured spirit received, sold and in balance at his shop. The account shall be plainly and correctly written up to date daily in a bound book paged and sealed with the Collector's seal and with it shall be kept the counterfoils of requisitions and the transport permits or

customs documents relating to ordinary denatured spirit received at the shop. The account book, requisitions, permits and customs documents shall at all times be open to inspection by the Commissioner, the Collector, the Superintendent of Salt and Excise, Sind, the Excise Inspector, or any other officer deputed by the Commissioner, the Collector, or the Superintendent of Salt and Excise, Sind, to inspect them. The licensee shall render to the Excise Inspector on or before the 3rd day of each month a statement showing the quantity of ordinary denatured spirit received and sold at his shop during the preceding month and the quantity in stock at the end of the preceding month and shall furnish such other information as the Collector may from time to time require.

12 Without the permission of the Collector the licensee shall not sell, transfer or sublet the privilege of sale granted to him by this license nor shall he in connection with the exercise of the said right enter into any agreement or arrangement which in the opinion of the Collector is of the nature of a sub lease. No person will be recognised as the partner of the licensee for the purpose of this license unless the partnership has been declared to the Collector before the license is granted and the names of the partners have been entered jointly in the license or, if the partnership is entered into after the granting of the license unless the Collector agrees on application made to him to alter the license and to add the name of the partner in the license.

13 This license may be suspended or cancelled by the Collector in accordance with the provisions of sections 32 and 32A of the Bombay Abkari Act, 1878.

14 It is entirely within the discretion of the Collector whether he will or will not renew this license at the expiration of the term for which it is granted. It is also entirely within the discretion of the Collector whether he will or will not permit the assignee of the holder of the license in case of sale or transfer, or the heir or legal representative of the holder of the license in case of death, to have the benefit of the license for the unexpired portion of the term for which it was granted.

15 The licensee shall not use denatured spirit in any art or industry without the permission of the Commissioner in Sind.

FORM 15

Form of the Bond to be executed before permission is granted to denature Indian made rectified spirit

Know All Men by these presents that $\frac{I}{W_s}$ (a) of
and (b) of

(a) Principal(s)

(b) Surety
Sureties

* (NOTE.—Where sureties are not required the words of joint and several obligation should be scored out. Where sureties are required they will enter into the bond jointly and severally with the principal.)

^{am}
are jointly and severally held and firmly bound unto the Secretary of State for India in Council in the sum of one thousand rupees (Rs 1,000) to be paid to the said Secretary of State for India in Council, his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made ^I
we jointly and severally bind ^{myself} ourselves
and each and every one of ^{my} our respective heirs, executors, administrators and representatives by these presents

Sealed with ^{my} our seal

Signed by the abovenamed
in the presence of }

Signed by the abovenamed
in the presence of }

Whereas the Secretary of State for India in Council has agreed to permit the said [principal(s)]
to denature Indian made rectified spirit at, and to issue on sale denatured spirit from, the bonded warehouse at
in the district of in Sind in accordance with
a license to be issued under section 14 of the Bombay Abkari Act, 1878, and has required the said [principal(s)] as a condition
of the issue of such license to enter into the above bond in the sum of one thousand rupees [with two sureties*] for the due fulfilment of the conditions of the said license and the rules in force for the time being governing the denaturation of spirits

Now the condition of the above written bond is such that if the said [principal(s)] ^{his} their heirs, executors, administrators or assigns shall fulfil the conditions of the said license and rules in force for the time being for the denaturation of spirits and the issue on sale of denatured spirit then this bond shall be void, otherwise it shall remain in full force

Dated this day of 19

Signed by the abovenamed
[principal(s)] in the presence of and } Signature(s) of principal(s)

Signed by the abovenamed
(surety) in the presence of and } Signature of surety

(Similarly for the other surety)

* Omit if sureties are not required.

FORM 16.

Form of the Bond to be executed before permission is granted to use specially denatured spirit in arts or manufactures

Know All Men by these presents that $\frac{I}{We}(a)$ of
and (b) of

$\frac{am}{are jointly and severally}$ held and firmly bound unto the Secretary of State for India in Council in the sum of

rupees (Rs) to be paid to the said Secretary of State for India in Council, his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made

$\frac{I}{we jointly and severally}$ bind $\frac{myself}{ourselves}$ and each and every one of $\frac{my}{our respective}$ heirs, executors, administrators and representatives by these presents

Sealed with $\frac{my}{our}$ seal

Signed by the abovenamed
in the presence of }
Signed by the abovenamed
in the presence of }

Whereas the Secretary of State for India in Council has agreed to permit the said [principal(s)] to use industrial denatured spirit in arts and manufactures at $\frac{his}{their}$ manufactory situated at

in the town of District
in Sind and has required the said [principal(s)] as a condition of the grant of such permission to enter into the above bond in the sum of rupees (Rs) [with two sureties*] for the due fulfilment of the rules in force for the time being governing the use of industrial denatured spirit in arts or manufactures

Now the condition of the above written bond is such that if the said [principal(s)], $\frac{his}{their}$ heirs, executors, administrators or assigns shall fulfil the conditions of the rules in force for the time being for the use of specially denatured spirit in arts or manufactures and any special rules duly made in respect of the said use of specially denatured spirit by the said [principal(s)] then this bond shall be void, otherwise it shall remain in full force

Dated this day of 19 .

Signed by the abovenamed
[principal(s)] in the presence of } Signature(s) of principal(s)
and

Signed by the abovenamed
(surety) in the presence of } Signature of surety
and

(Similarly for the other surety)

* (NOTE—Where sureties are not required the words of joint and several obligation should be scored out. Where sureties are required they will enter into the bond jointly and severally with the principal.)

(a) Principal(s)

(b) $\frac{Surety}{Sureties}$ †

† [Omit if sureties are not required.]

FORM 17.

Form of the Bond to be executed before permission is granted to import Indian made rectified spirits from Indian States

I Know All Men by these presents that $\frac{I}{We}$ (a) of
and (b) of

$\frac{am}{are jointly and severally}$ held and firmly bound unto the Secretary of State for India in Council in the sum of _____ rupees (Rs _____) to be paid to the said Secretary of State for India in Council, his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made $\frac{I}{we jointly and severally}$ bind $\frac{myself}{ourselves}$ and each and every one of $\frac{my}{our respective}$ heirs, executors, administrators and representatives by these presents.

Sealed with $\frac{my}{our}$ seal

Signed by the abovenamed }
in the presence of

Signed by the abovenamed }
in the presence of

Whereas the said (a)

$\frac{has}{have}$ been licensed under section 14 of the Bombay Abkari Act, 1878, to denature Indian made rectified spirits at
in the district of

And whereas the Secretary of State for India in Council has agreed to permit the said (a) to import Indian made rectified spirits from the _____ to the bonded warehouse at _____ in the district of _____ without payment of duty and has required the said (a) _____ as a condition of the grant of such permission to enter into the above bond in the sum of _____ rupees (Rs _____) with two sureties

Now the conditions of the above written bond are as follows —

- (1) if the said (a) _____ or $\frac{his}{their}$ legal representatives shall not at any one time during the term of the said license import or have imported any quantity or quantities of spirits the duty on which at the rate of twenty-one rupees and fourteen annas (Rs 21-14 0) per proof gallon (or at such other rate as may for the time being be applicable to rectified spirits

(a) Principal(s)

(b) $\frac{Surety}{Sureties.}$

imported by sea), shall exceed the said sum of rupees (Rs), and

- (2) if the said or ^{his}_{their} legal representatives shall, within the time mentioned in the permit granted under the rules for the time being in force, on each occasion of the import of spirits deliver or cause to be delivered the spirits so imported on that occasion into the custody of the officer in charge of the said warehouse, or in default thereof shall, on demand, pay or cause to be paid to the said Secretary of State for India in Council duty at the above rate per proof gallon on all or any portion of the spirits then so imported which shall not be so delivered then this bond shall be void, otherwise it shall remain in full force

Dated this day of 19 .

Signed by the abovenamed
[principal(s)] in the presence of

and

Signed by the abovenamed
(surety) in the presence of

and

} Signature(s) of principal(s)

} Signature of surety

(Similarly for the other surety)

(*B G G* , Part I, 1922, pages 2033—2057 , Part I, pages 2465 66)

Section 35 (2) (c) —RULES REGULATING THE EXPORT FROM THE BOMBAY PRESIDENCY OF DUTY PAID COUNTRY SPIRITS IN EXCESS OF THE MAXIMUM QUANTITY FIXED BY GOVERNMENT

62. No 1935, dated 29th July 1921 —In exercise of the powers conferred by clause (c) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Government of Bombay are pleased to prescribe the following rules regulating the export from the Bombay Presidency of duty paid country spirit in excess of the maximum quantity fixed by Government under section 12 of the said Act, namely —

- 1 *Short title* —(1) These rules may be called the Bombay Duty paid Country Spirit Export Rules, 1921

Extent —(2) They shall apply to the Presidency of Bombay, including Sind, but excluding Aden

- 2 *Places to which spirit may be exported* —Under these rules duty-paid country spirit may be allowed to be exported from any place in the Bombay Presidency to any place in British India or in a Native

State, or to any foreign possession in India, or to any place in a country outside India except Mombasa

- 3 *No-objection certificate* —(1) Any person wishing to export duty-paid country spirit to any place in India shall first obtain a no-objection certificate from the Chief Excise Authority of the district of import in another Province, or, if the export be to any place in a Native State or to a foreign possession in India, from the Political Agent accredited to such State or from a responsible officer of such foreign possession, as the case may be
- (2) In the case of exports to places outside India, no such no-objection certificate shall be required Exports to such places shall be allowed at the exporter's own risk
- 4 *Application for export permit* —The exporter shall then apply to the Collector of the district of export (or in the case of the city of Bombay to the Collector of Bombay) or to the Superintendent of Salt and Excise of the Sub Division of export, attaching the no-objection certificate (if any) required by rule 3
- 5 *Particulars of application* —Such application shall contain the following particulars —
 - (1) the name, address and designation of the exporter,
 - (2) the name, address and designation of the consignee,
 - (3) the name of the licensee and the number and locality of the shop from which the country spirit is to be purchased,
 - (4) the quantity of country spirit and its alcoholic strength
 - (5) the route by which it is to be exported and
 - (6) the purpose of the export
- 6 *Export permit in quadruplicate* —On receipt of such application the Collector or the Superintendent of Salt and Excise concerned shall grant a permit in quadruplicate One copy of the permit shall be kept on the Collectors or Superintendents record the second copy shall be sent to the Chief Excise Authority of the district of import, or in the case of a Native State or a foreign possession in India, to the Political Agent accredited to such State or to the responsible officer of such foreign possession as the case may be, the third copy shall be sent to the Excise Inspector in whose charge the liquor shop from which the country spirit is to be purchased is situated, and the fourth copy shall be handed over to the exporter to be sent to the consignee after despatch of the spirit in question
- 7 *Procedure on arrival of spirit* —On arrival of the country spirit at the place of destination, the consignee shall hand over the permit received by him from the exporter to the Chief Excise Authority of the district or in the case of a Native State or a foreign possession

in the permit has been received by him.

(B G G , Part I, 1921, page 1847)

Toddy.

Section 35 (2) (c) — RULES REGULATING THE TRANSPORT OF TODDY TO THE CITY OF BOMBAY FROM AREAS IN THE ISLAND OF SALSETTE IN THE THANA DISTRICT

63. No 1244, dated 17th April 1920 — In exercise of the powers conferred by clause (c) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to make the following rules regulating the transport of toddy to the City of Bombay from areas in the Island of Salsette in the Thana District in which the Commissioner of Excise may permit the tapping of trees with a view to such transport —

- 1 Toddy, tapped in areas in the Island of Salsette in which the Commissioner of Excise permits the tapping of toddy trees for the transport of toddy to the City of Bombay, shall be transported to Bombay by rail only and booked only from the following stations on the B B & C I Railway —

Andheri, Goregaon, Malad, Kandivlee and Borivli

- 2 Toddy may be booked from such stations only between the hours of 5 and 11 a m and from 4 30 p m to 7 p m All toddy must reach its destination at the Bombay shops before the prescribed closing hour

- 3 The toddy before being booked shall be shown to the Excise Sub Inspector or Amaldar at the booking station
- | | |
|---------------------------------------|---|
| * Borivli
7 4 19
8 a m
† A B | The examining officer will paste a slip as shown in the margin on the vessel containing the toddy All labels should be washed off after |
|---------------------------------------|---|

the toddy reaches its destination

- 4 Vessels used for such transport shall be gauged and the capacity ascertained shall be marked on them with paint
- 5 A person transporting toddy shall be provided with a nokarnama countersigned by the Excise Officer in charge of tapping operations in Salsette, and shall carry such nokarnama with him
- 6 Toddy shall be booked through to Mahim or Colaba or any intervening station and on arrival shall be examined by an Excise Officer The toddy shall be taken to the shops by the most direct route
- 7 Daily accounts of toddy transported from Salsette to Bombay shall be kept in the forms appended to these rules by the Excise Officers at the despatching and receiving stations
- 8 Toddy which cannot reach its destination before the prescribed closing hour shall be kept at the station under the supervision of an Excise Officer or Amaldar till the following morning

(B G G , Part I, 1920, pages 1065 1066)

Note — Government have by their Notification in the Revenue Department, No 1244 A, dated 17th April 1920 cancelled Government Notifications Nos 7035, dated 8th October 1902, and 8935 dated 17th December 1902 as subsequently amended, on the subject of the rules mentioned in the above paragraph

FORMS

(To be kept at Stations in Salsette)

A separate page for each transporter

*Daily account of toddy transported from (Railway Station)
to Bombay by (name of licensee)*

Month date and hour	Toddy received for transport		Toddy transported to station of destination	
	Village from which received	Toddy received		
		Gals. Drs		

N B—The total for the day of toddy received and transported should be shown in the Account Book at the close of each day's transactions

Station

*Daily account of toddy received at the Station and
distributed to shops in Bombay*

Month date and hour	Toddy received in transport		No of shop to which toddy sent	Quantity sent in	
	Station from which received	Toddy received		Gals	Drs
		Gals Drs			

N B—The total for the day of toddy received and distributed should be shown in the Account Book at the close of each day's transactions

**Section 35 (2) (c)—RULES REGULATING THE EXPORT OR TRANSPORT
BY LAND OR BY SEA FROM ANY PLACE IN THE BOMBAY PRESIDENCY
OF CERTAIN INTOXICATING DRUGS**

64. No 3510, dated the 18th December 1920—In exercise of the powers conferred by clause (c) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of Government Notification in the Revenue Department, No 507, dated 16th February 1920, the Governor in Council is pleased to make the

following rule, to take effect from 1st January 1921, for regulating the export or transport, by land or by sea, from any place in the Bombay Presidency, of the intoxicating drugs specified in the schedule annexed hereto —

When any intoxicating drug mentioned in the annexed schedule is to be exported or transported from any place in the Bombay Presidency the person intending to export or transport the same shall obtain a no-objection certificate—

- (a) in the case of export to the Punjab, from the Financial Commissioner, Punjab,
- (b) in the case of export or transport to any other place in British India, from the Chief Excise Authority of that place,
- (c) in the case of export to a Native State, from the Political Agent accredited to that Native State,
- (d) in the case of export to a Foreign Possession in India, from a responsible officer of such Foreign Possession, and
- (e) in the case of export by land or sea to any country beyond India belonging to any of the contracting parties to the Hague Opium Convention, 1912, from a responsible officer duly appointed by the Government of such country

Such certificate shall be presented—

(a) to the Collector of Customs Bombay or the Chief Collector of Customs in Sind, if the said intoxicating drug is to be exported or transported from the Custom House Bombay or Karachi as the case may be,

(b) to the Collector of Bombay or the Collector of Karachi, if it is to be exported or transported from any other place in the City of Bombay or the Town of Karachi as the case may be,

(c) to the Collector of the district concerned if it is to be exported or transported from any other place in the Bombay Presidency

The officer to whom the certificate is presented shall then issue a permit under Bombay Act V of 1878, and shall enter therein the time during which it is to be in force and shall then allow the removal of the intoxicating drug

Provided—

(1) that in the case of export or transport of any such drug required for use in Government Medical Institutions no such certificate shall be necessary if the Controlling Medical Officer of the district to which the drug is to be exported or transported shall certify by endorsement on the requisition or indent that the drug is required for *bona fide* Government purposes and shall intimate the fact to the Chief Excise Authorities of the places from and to which the drug is to be exported or transported. The Controlling Medical Officer shall not be of lower status than that of a Civil Surgeon,

(2) that a no-objection certificate shall not be necessary in the case of export of any drug mentioned in the annexed schedule by land or by sea, to any country beyond India which does not belong to any of the Contracting Parties to the Hague Opium Convention, 1912

Schedule

1 Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (*erythroxylum coca*) and all drugs synthetic or other, having a like physiological effect to that of cocaine

2 "Extract *Cannabis Indica*" and every other intoxicating drink or substance prepared from any part of the hemp plant (*Cannabis sativa*)

3 All preparations and admixtures of any of the above with the exception of those which are exempted from excise restrictions.

(B G G, Part I, 1920, page 3384)

Section 35 (2) (c) — Rules regulating the import, export, etc., of hemp drugs in the Bombay Presidency excluding Sind and Aden

- 65 No 279 C, dated 10th April 1923 — In exercise of the powers conferred by clause (c) of sub section (2) of section 35 of the Bombay Abkari Act 1878 (Bom V of 1878) and in supersession of the notifications mentioned in the margin so far as they relate to the import into, export from, and transport in the Bombay Presidency (excluding Sind and Aden) of hemp and any intoxicating drugs prepared therefrom the Government of Bombay is pleased to make the following rules for regulating the import into export from and transport in the Presidency of Bombay (excluding Sind and Aden) of hemp and any intoxicating drugs prepared therefrom except charas namely —
- | | |
|--|--|
| <p>Notifications of the Commissioner of Customs Salt Opium and Abkari</p> <p>(1) No 7571 dated 21st December 1908</p> <p>(2) No 7570 dated 21st December 1908</p> <p>(3) No 5246 dated 20th August 1909</p> <p>(4) No 6004 dated 23rd September 1909</p> <p>(5) No 4968 dated 29th August 1910</p> <p>(6) No 4970 dated 29th August 1910</p> <p>(7) No 7147 dated 17th December 1910</p> <p>(8) No 5181 dated 5th August 1911</p> <p>(9) No 5481 A dated 5th August 1911</p> <p>(10) No 2274 dated 31st March 1911</p> <p>(11) No 2276 dated 26th March 1913</p> | |
|--|--|

Preliminary

- 1 In these rules, unless there be something repugnant in the subject or context—(1) "Commissioner" means the Commissioner of Customs, Salt and Excise, Bombay

(2) "Deputy Commissioner" means the Deputy Commissioner of Salt and Excise of the Division in which the warehouse is situated

(3) "Collector" includes any officer appointed under the Act to perform the duties of a Collector under the Act

(4) "Superintendent" means the Superintendent of Salt and Excise for the area in which the warehouse is situated.

(5) "Officer in charge of the warehouse," "Warehouse Officer" or "Officer in charge" means the Excise Officer in charge of a bonded warehouse

(6) "Presidency proper" means the Bombay Presidency excluding the Province of Sind and the Settlement of Aden

(7) "The Act" means the Bombay Abkari Act, 1878

(8) "Hemp drug" means any intoxicating drug as defined in the Act that is prepared or in any way obtained from hemp but does not include charas or any preparation or admixture of the same

(9) "Depositor" means the owner of any hemp drugs stored in a bonded warehouse

I—IMPORT, EXPORT AND TRANSPORT

(a) *Import*

- 2 The import of hemp drugs into the Presidency proper is permitted only in respect of the following drugs from the following places and subject to the following conditions —

Import of drugs

Places and drugs which may be imported therefrom —(1) Ganja from any Province in British India except the Madras Presidency, from which the drug may be imported only if the importer is specially authorized to do so by the Board of Revenue, Madras, and (2) Bhang from the Punjab or the United Provinces

Conditions — Import shall be under bond for the payment of duty in the to the hereina be made under the Act

- 3 No hemp drug shall be imported into the Presidency proper except by the holder of a license in the prescribed form for depositing such drug in and selling the same by wholesale at a bonded warehouse or of a license in the prescribed form for the sale by wholesale or retail of such drugs and in accordance with the rules or conditions relating to such license; provided that in the latter case the licensee shall deposit the drugs imported by him in a bonded warehouse pending removal therefrom to his shop for the purpose of sale

4. Every person desiring to import any hemp drug shall apply in writing to the Deputy Commissioner of the Division in which the drug is to be warehoused for an import pass. The application shall specify—

Persons desiring to import drugs shall apply for an import pass particulars of application

- (a) the name of the applicant (importer),
(b) the locality and name of the warehouse from which the drug is to be imported or, when the drug does not issue from a warehouse, the place at which the drug is to be purchased;

(c) the kind and quantity of the drug to be imported ;

(d) the name of warehouse in which the drug will be deposited on importation ;

to cover postage.

5 The Deputy Commissioner, unless he sees reason to the contrary, will grant an import pass in triplicate in Form H D 7. The counterfoil of the pass shall be retained in the office of issue, the duplicate thereof* together with a blank copy of the letter of advice in Form H D 9 sent direct by post to the Collector or Chief Excise Officer of the district of export and the triplicate issued to the applicant or the person authorised by him to receive it, to be made use of as further prescribed

6 When *ganja* is to be imported the importer or his agent shall present his copy of the pass to the Collector or the Chief Excise Officer of the District of export who will, unless he sees reason to the contrary, fill in and sign, except in the case of the Central Provinces, the export pass in Form H D 8 subjoined to the pass presented to him and also that below the duplicate copy thereof received by him direct from the place of import. He will then forward the duplicate* and a letter of advice in Form H D 9 to the Officer in charge of the warehouse from which the drug is to be removed and return to the importer or his agent the triplicate copy received from him. The Officer in charge of the warehouse will issue the drug upto the quantity authorised by the import pass on the triplicate copy thereof being presented to him by the importer or his agent, if such officer is satisfied that the entries in the triplicate copy presented to him correspond with those in the duplicate copy sent to the Collector or the Chief Excise Officer of his district. In the case of the Central Provinces the export of *ganja* from places therein shall be governed by the rules in force in that province.

7. In the case of importation of *bang* from the Provinces the importer or his agent at the place of export shall present the triplicate of the import pass to the Collector or the Chief Excise Officer of the district of export. In the case of the Punjab, by an application in the form prescribed in the Punjab rules for the export in bond of *bang* from the place of export

* The blank copy of letter of advice in Form H D 9 should be sent to the Collector or the Chief Excise Officer of the district of export in the case of the Punjab.

the Punjab the Collector or the Chief Excise Officer of the District to whom the duplicate copy of the import pass has been sent will forward it to the Excise Officer concerned. The latter will, unless he sees reason to the contrary, issue an export-in bond pass in Form H 23 prescribed by the rules in force in the Punjab authorizing the export of *blang* under bond from that Province up to the quantity mentioned in the duplicate copy of the import pass received by him and retain the duplicate on his record. In the United Provinces the Officer to whom the pass is presented as hereinbefore prescribed will, unless he sees reason to the contrary, endorse on the duplicate thereof received by him direct from the Deputy Commissioner his sanction to export from his district the quantity of the drug specified in the import pass, and forward the same and a letter of advice in Form H D 9 direct to the proper officer at the place of purchase directing him to issue the drug and the requisite export in bond pass in Form H D 8. The importer or his agent shall thereupon present his triplicate of the pass to the proper officer aforesaid, who will complete and sign the export pass subjoined to the pass so presented as well as that below the duplicate received by him from the Collector or the Chief Excise Officer of his district, and will issue the duplicate and return the triplicate to the importer. The warehouse officer of the pass and the letter of advice shall be dealt with by him in the manner indicated in the next following rule.

8 The duplicate copy of each import pass received by the Officer in charge of the warehouse or the proper officer at the place of purchase under rules 6 and 7, except that received by the excise officer, Punjab, when duly completed and after the drug therein specified is issued, will be retained by him on his record. The officer issuing the drug will except in the case of the Central Provinces and the Punjab immediately, on the removal of any drug or drugs under the foregoing rules, post a letter of advice of the consignment in Form H D 9 after filling in the particulars on the reverse thereof, to the receiving warehouse officer, who shall acknowledge the receipt of such consignment in Form H D 10.

9 The description of the packages which is to be entered in the importer's triplicate of the export pass in Form H D 8 shall clearly specify the first and the last of the serial numbers assigned to the packages in the consignment and the kind of packages. Particulars as to the weight of each package, the marks, etc., thereon shall be given in the letter of advice referred to in rule 8.

10 On the issue of any drug to the importer or his agent, he shall cause the same to be securely packed and shall conspicuously mark and number each package as laid down in rule 25.

(b) Export and Transport

11 Every person desiring to export in bond or out of bond to any

Export in bond or out of bond to place other than country outside India and transport in bond in Presidency Pass in Form H D 7 required

place other than a country outside India or to transport in bond to any place within the Bombay Presidency (including Sind and Aden) any drug deposited in a bonded warehouse, shall obtain a pass in Form H D 7 from the proper authority as prescribed below authorising

such import into or transport to such other place —

(a) in the case of export to a State in India, from the British Political Officer accredited to such State, or from a responsible Officer of that State provided that, in the latter case, the pass shall be countersigned by the said Political Officer ^[1] except in the case of the Baroda State, which has authorized the Subhas of the Navsari, Baroda, Kadi and Amreli Divisions and the Assistant Sur Subha of the Baroda Division to issue such passes ^[1], in the case of export to a Foreign possession in India, from a responsible officer of such possession, in the case of export to a British Indian Province other than the Punjab and Madras, from the Collector or Chief Excise Officer of the District to which the drug is to be exported, in the case of export to the Punjab, from the Financial Commissioner of that province, and in the case of export to the Madras Presidency if such export is specially sanctioned by the Board of Revenue Madras, from such officer as may be authorised in this behalf by the said Board, and

(b) in the case of transport in bond to any place in the Bombay Presidency, from the Deputy Commissioner of the Division to which the drug is to be taken or removed or in the case of Sind from the Collector or in the case of Aden from the Collector of Abkari, Aden

12 The pass so obtained shall thereupon be submitted to the Deputy

Pass to be submitted to the Deputy Commissioner in Administrative control of the warehouse from which the drug is to be removed or to the Collector of Customs.

Commissioner of the Division in which is situated the warehouse whence the drug is to be removed. In the case of the Town and Island of Bombay such pass shall be submitted to the Collector of Customs Bombay, if the drug is to be exported or transported from the Custom House, and to the Deputy Commissioner of the Division

if it is to be exported or transported from the bonded hemp drugs warehouse direct. In either case the person seeking to export or transport any drug shall together with the above said pass submit to the aforesaid officer an application specifying the following particulars —

(1) the name of the applicant,

(2) the name of the place (including the name of the village or town and the district) to which the drug is to be removed, and, if the removal

[1] [1] These words have been inserted by G. N. No. 279 C. dated 25th February 1924

be for export or transport in bond, the name also of the warehouse to which the drug is intended to be taken or sent,

(3) the route by which the drug is to be exported or transported and the mode of conveyance,

(4) the name of the person, if any, who is to accompany the consignment while in transit, and

(5) reasons for the removal, in case of removal by a depositor on his own account

13 The Deputy Commissioner or the Collector of Customs, as the case may be, unless he sees reason to the contrary, shall complete and sign the $\frac{\text{export}}{\text{transport}}$ pass printed below the triplicate copy of the $\frac{\text{import}}{\text{transport}}$ pass presented or sent to him by the applicant and also that below the duplicate copy of the same pass received direct by him—

(a) if in the case of export to a British Indian Province or of transport to another bonded warehouse in the Bombay Presidency, he is satisfied that the export or transport is unobjectionable and that all the requirements of the Act and of these rules in respect of such removal have been complied with, and

(b) in the case of export to a State or a Foreign possession in India, on the applicant producing before him a Treasury receipt in Form H D 11 evidencing payment by the applicant or on his behalf, of the full amount of the duty leviable on each kind of drug to be exported, provided that the aforesaid officer is satisfied that such export is unobjectionable and that the requirements of the Act and of these rules have been fully complied with

14 The Deputy Commissioner shall then return the triplicate pass to the applicant [together with the Treasury receipt in cases falling under Rule 13 (b)] for presentation to the Officer in charge of the issuing warehouse and forward the duplicate to the latter officer for information and record. The officer in charge of the warehouse shall compare the entries in the triplicate pass (and the Treasury receipt if any) with those in the duplicate and if satisfied that they tally, shall forthwith issue the drug or drugs up to the quantity specified in the $\frac{\text{import}}{\text{transport}}$ pass provided that when duty is paid before removal, such quantity is not in excess of that covered by the Treasury receipt. If the drug is to be removed from the Bombay Custom House, the Collector of Customs shall, if he sees no reason to the contrary, sign the duplicate and triplicate of the pass and allow the export

15 The Deputy Commissioner of the Division of despatch shall endorse

Duplicate of pass to be endorsed by the Deputy Commissioner in administrative control of the warehouse at the place of despatch and forwarded for record to the Officer in charge of the warehouse or recorded by the Collector of Customs

the duplicate of every pass forwarded to him by the Officer duly authorised to issue the same in the receiving Division and forward the same to the Officer in charge of the warehouse from which the drug is to be issued. The duplicate will be filed in the warehouse

In the case of a drug which does not pass through a bonded warehouse the Collector of Customs shall complete the duplicate of every pass forwarded to him by the Officer duly authorised to issue the same in the receiving Division and record the same in his office

16 In every case in which a pass in Form H D 8 is granted for the

Officer in charge of the warehouse of issue shall in cases in which a pass in Form H D 8 is granted post on removal of packages a letter of advice to the Officer in charge at the place of destination

export in bond or transport in bond of any hemp drug, the Officer in charge of the warehouse of issue shall, as soon as the packages are weighed and removed from the warehouse, post a letter of advice of the consignment to the Officer in charge of the warehouse at the place of destination. The letter of advice shall be in

form H D 9 and the particulars specified on the reverse thereof shall be filled in by the Officer issuing the drug from the triplicate of the export pass intended to accompany the consignment. The railway receipt covering the consignment shall be handed over by the exporter, transporter or the agent of either as the case may be to the warehouse officer, who shall forward it along with the letter of advice to the officer in charge of the warehouse at destination. This latter officer shall as soon as the consignment is received by him forward to the officer in charge of the warehouse of issue through the Deputy Commissioner of the Division in which the exporting warehouse is situated an acknowledgment in Form No H D 10

17 A licensed vendor in the Bombay Presidency desirous of obtaining

Licensed vendors desirous of obtaining drug from warehouse for sale shall make an application in the prescribed form and tender duty to the Mamlatdar or in the Town and Island of Bombay to the Chief Account Officer of Customs Salt and Opium who shall forward a counterpart thereof to the warehouse officer

any drug from a warehouse for transport to and sell at his shop shall tender in writing to the Mamlatdar of the taluka wherein the shop is situate or to the Chief Account Officer of Customs Salt and Opium Bombay, in the case of the Town and Island of Bombay the duty payable on the quantity of drugs which he wishes to remove. The application shall be in Form H D 11 a copy of which shall be given him free of charge on request at any Government Treasury or Sub Treasury or in the case of Bombay

City at the office of the Superintendent of Salt and Excise, Bombay Sub division. The Officer to whom the application is presented shall receive into the treasury the amount of duty tendered

by the applicant and shall complete and sign the certificate appended to the second portion of Form H D 11, together with the Treasury receipt on the third portion thereof. The application on the counterfoil, duly endorsed, will be retained by the aforesaid Officer, who shall hand over the third portion of the form to the applicant and forward the second portion thereof direct by post to the Officer in charge of the warehouse from which the drug is to be issued.

18 The Mamlatdar shall at the same time grant to the applicant a pass in Form H D 12 in triplicate. In Bombay City the said pass shall be granted by the Superintendent of Salt and Excise, Bombay before The be for
Mamlatdar, or in the Town and Island of Bombay, Superintendent of Salt and Excise Bombay Sub division to grant a pass in triplicate, conditions to be fulfilled before drug will be issued to the applicant
warded by post by the Officer issuing it to Excise Inspector or Assistant or Sub Inspector in whose charge the applicant's shop is situated and the duplicate thereof sent direct by post to the officer in charge of the warehouse concerned, and the triplicate, which is intended to cover the drug during transit, shall be handed over to the applicant. The drug or drugs up to the quantity covered by the amount of duty, the payment of which is acknowledged in the Treasury receipt, shall be issued from the warehouse by the Officer in charge thereof on the production of the by the applicant together with the licate will remain with the Officer the applicant's shop. The receipt shall thereupon be forthwith returned to applicant together with the triplicate of the transport pass presented by the applicant after the Officer in charge has filled in all the requisite entries on the reverse thereof

19 The Excise Inspector or Assistant or Sub Inspector to whom the counterfoil of the pass has been forwarded from the Mamlatdar's office or from the office of the Superintendent of Salt and Excise, Bombay Sub division, in the case of the Town and Island of Bombay, shall return it to the Mamlatdar or the Superintendent of Salt and Excise, Bombay Sub division, as the case may be, for record as soon as he has satisfied himself that the quantity of the drug mentioned therein has been correctly entered in the shop account book and that the stocks actually on hand tally with the book balance, taking care that the certificate on the reverse of the counterfoil sent to him and on the triplicate filed in the shop has been duly filled in by him. If he finds cause for suspicion, he shall at once report the matter to the Superintendent of Salt and Excise to whom he is subordinate for orders

20 Ganja, which is to be taken from a manufacturing yard to the bonded warehouse at Ahmednagar for deposit therein shall be protected in transit by a transport pass in Form H D 5 which shall be issued to the manufacturer on a verbal application being made therefor to the Hemp drugs Inspector or Assistant or Sub Inspector in charge of the yards. A fresh pass shall be obtained for each consignment of manufactured ganja to be taken from the yard to the warehouse and each such pass shall, as soon as the ganja covered thereby reaches the warehouse, be given up to the officer in charge of the warehouse.

21 A person desiring to export any hemp drug by sea to a country outside India shall submit an application in Form H D 11 together with the duty on the hemp drug to be exported to the Chief Account Officer of Customs, Salt and Opium, Bombay, who will receive the duty tendered by the applicant give him the receipt therefor (being the third portion of the form) and forward to the Officer in charge of the hemp drugs bonded warehouse at Bombay through the Superintendent of Salt and Excise Bombay Sub division the second portion of the form duly certified. Every such application in Form H D 11 shall have attached thereto a duly completed shipping bill of a certificate from the Collector of Customs stating that export is permitted. On the applicant producing the receipt before the Superintendent of Salt and Excise, Bombay Sub division, together with an application specifying the particulars prescribed in rule 12 the Superintendent if satisfied that such export is unobjectionable will grant an export pass in Form H D 12 in triplicate. The counterfoil of the pass shall be retained in the office of issue the duplicate thereof forwarded to the Officer in charge of the warehouse in Bombay and the triplicate handed over to the exporter. The drugs will be issued to the latter from the warehouse on his producing before the Officer in charge thereof the triplicate so given to him.

22 A wholesale or retail vendor of hemp drugs wishing to purchase any drug from a wholesale dealer of his own or another district shall apply for the requisite transport pass to the Mamlatdar of the taluka in which the shop to which the drug is to be removed is situated or in the case of the Town and Island of Bombay to the Superintendent of Salt and Excise Bombay Sub division stating the prescribed minimum stock for his shop and the actual balance of drugs on hand. The pass shall be in triplicate in the form marked H D 12 appended hereto. The counterfoil of the pass shall remain in the office of issue, the duplicate shall be forwarded to the Excise Inspector or Assistant or Sub-Inspector in whose range the wholesale shop from which the drug is to be removed is situated and the triplicate copy shall be handed over to the applicant. The wholesale dealer from whom the drug is to be purchased may sell the

drug to and allow it to be removed from his shop by the purchase on the latter producing before him the triplicate copy of the pass. The Excise Inspector or Assistant or Sub Inspector who receives the duplicate of the said pass after satisfying himself that the quantity of drugs sold by the wholesale licensee has been taken into account in recording the sales for the day in the shop account book shall forward the duplicate to the Excise Inspector or Assistant or Sub Inspector in whose jurisdiction the purchaser's shop is situated, and the latter officer shall file the pass after satisfying himself that the drug so received has been duly brought to account at the purchasing licensee's shop.

- 23 The triplicate copy of every pass under cover of which a wholesale or retail vendor brings any drug to his shop whether from a bonded warehouse or from a wholesale licensee shall be filed by him in his shop.

Triplicate of transport pass to be filed by the vendor in his shop

II — GENERAL PROVISIONS GOVERNING IMPORT, EXPORT AND TRANSPORT

- 24 All charges such as those payable for carriage by rail or road labourers' wages etc, on hemp drugs brought to or removed from a warehouse, and all incidental risks shall be borne by the person importing, exporting or transporting the drugs.

Import etc to be at cost and risk of importer, etc

- 25 Every package to be removed to or from a warehouse under these rules shall bear the serial number assigned thereto in the consignment preceded by a distinguishing mark which shall consist of a letter intended to serve as an index to the kind of the drug contained therein. The number shall be in a separate series for each kind of drug the marks being G for ganja and B for bhang. The mark and the serial number shall be written close together and one after the other, like the digits in ordinary numeration.

Packages removed to or from a warehouse to be numbered and marked.

- 26 Every consignment of drugs intended for import export or transport in bond for the payment of duty is subject to the provisions of section 75 of the Indian Railways Act, 1890, each consignment shall be despatched direct to the Officer in charge of the bonded warehouse at the place of destination, the railway receipt, which shall be made out in that Officer's name, shall be delivered by the importer, exporter transporter or his agent as the case may be, to the Officer issuing the drug or drugs for despatch to the Officer in charge of the receiving warehouse.

Drugs intended for import etc in bond for the payment of duty how to be despatched

- 27 Any hemp drug shall be imported, exported or transported by rail or by sea only as goods or cargo, subject to the special rules thereto relating, if any, of the railway or steamship company accepting such drug for carriage, and while in transit shall not be in charge of the person, if any, accompanying the consignment.

Import export or transport of hemp drugs by rail or sea.

28

Pass co

to accompany the same in transit and to be produced on demand. Proviso

on demand by any Ablan, Land Revenue or Police Officer provided that when the consignment is conveyed by rail, parcel post or sea, the said pass shall be pasted on a stout cardboard label and securely fastened by seal to one of the packages comprising the consignment, a true copy of the pass (in Form H D 7 as well as H D 8 or only H D 12 as the case may be), being furnished, on demand to the person removing the drug

29 The pass under which any hemp drug is imported, exported or transported from any one bonded warehouse to

On arrival of the consignment pass to be delivered to warehouse Officer

any other such warehouse, whether established in the Presidency of Bombay or in any other British Indian Province, shall, immediately on the arrival of the consignment at the place of destination, be delivered up to the Officer in charge of the warehouse thereat, to be retained by him on his record

No allowance to be made for wastage in transit. Duty on loss of drugs where to be paid

30 No allowance shall be made for transit wastage on any drug imported, exported or transported in bond. The duty payable on any loss detected in the case of —

(1) a drug imported in bond into the Bombay Presidency, shall be paid into the treasury of the Collector of the District of export, (2) a drug exported in bond to any British Indian Province, shall be paid into the treasury of the Collector from whose district the drug has been removed, and (3) a drug transported in bond from one warehouse to another in the Bombay Presidency, shall be paid into the treasury of the Collector from whose district the drug has been despatched

(B G G, Part I, 1923 pp 702 to 718)

FORM H D 5

(Pass for the transport of Ganja from the Manufacturing yard to the Warehouse)

(See Rule 20)

(For the Presidency proper)

Counterfoil

No of 19 19

Name of Pass holder

Situation of the Manufacturing Yard—

Situation of the Warehouse

Mds s t

Quantity removed

Date up to which the pass is to be
in force

Dated at

Excise Inspector
Assistant Inspector
Sub-Inspector

No of 19 -19 .

Mr

is permitted to remove from

the Manufacturing Yard at

to the Warehouse at

maunds seers

tolas of Ganja

This pass will remain in force
only till the evening of

Dated at

Excise Inspector
Assistant Inspector
Sub-Inspector

FORM H. D. 7.

TRIPPLICATE.

(To accompany the consignment)

Form of Pass for the import
transport of hemp drugs

(See rules 4, 5, 6, 7, 8, 11, 12, 13, 14, 15, 28 and 29)

Pass granted to

(Here state name and designation of the consignee)
to import from via
(here state locality and district) into(here state locality and district) into
hemp drugs to the amount specified below
(here state description and weight or quantity of each
class of drugs to be imported) —This pass must be used within one month from the
date of its issue. It shall be delivered on arrival of
the hemp drugs at their destination to
(here enter official designation of the
person to whom the pass is to be delivered). The bulk
of the consignment shall not be broken in transit.Signature and designation of the
authority issuing the Pass

Dated 19 .

Note.—Before the drugs covered by this pass are
removed from the place of import or, in the case of
imports from outside British India, from the Custom
House, this pass must be presented before the Collec-
tor, etc., of the place of import or the Collector of
Customs, as the case may be, and the export pass
below must be completed and signed by such officer.

FORM H. D. 7.

DUPLICATE.

(To be forwarded to the Authority at the place of
export transport)Form of Pass for the import
transport of hemp drugs

(See rules 4, 5, 6, 7, 8, 11, 12, 13, 14, 15, 28 and 29)

Pass granted to

(Here state name and designation of the consignee)
to import from via
(here state locality and district) into(here state locality and district) into
hemp drugs to the amount
specified below (here state description and weight or
quantity of each class of drugs to be imported) —This pass must be used within one month from the
date of its issue. The bulk of the consignment shall
not be broken in transit.Signature and designation of the
Authority issuing the Pass

Date: 19

Note.—Before the drugs covered by this pass are
removed from the place of export or, in the case of
imports from outside British India, from the Custom
House, this pass must be presented before the Collec-
tor, etc., of the place of export or the Collector of
Customs, as the case may be, and the import pass
below must be completed and signed by such officer.

FORM H. D. 7.

CERTIFICATE.

(To remain attached to book)

Form of Pass for the import
transport of hemp drugs

(See rules 4, 5, 6, 7, 8, 11, 12, 13, 14, 15, 28 and 29)

Pass granted to

(here state name and designation of the consignee)
to import from via
(here state locality and district) into(here state locality and district) into
hemp drugs to the amount
specified below (here state description and weight or
quantity of each class of drugs to be imported) —This pass must be used within one month from the
date of its issue. It shall be delivered on arrival of
the hemp drugs at their destination to(here enter official designation
of the person to whom the pass is to be delivered)
The bulk of the consignment shall not be broken
in transit.Signature and designation of the
Authority issuing the Pass

Dated 19 .

Note.—Before the drugs covered by this pass are
removed from the place of import or, in the case of
imports from outside British India, from the Custom
House, this pass must be presented before the Collec-
tor, etc., of the place of import or the Collector of
Customs, as the case may be, and the export pass
below must be completed and signed by such officer.

FORM H D 8

(See rules 6, 7, 9, 13, 14, 16, 28 and 29.)

Form of pass for the export of hemp drugs
from _____
to _____

This pass is to remain in force—

from _____ (here specify date and hour)
to _____ (here specify date and hour)The hemp drugs covered by it shall be con-
veyed—by _____
(here state route and mode of conveyance)
accompanied by _____(here give the name of person,
if any) in _____
(here state number and description of packages).Signature and designation of the
Authority issuing the Pass.

Dated _____ 192 .

FORM H D 8

(See rules 6, 7, 9, 13, 14, 16, 28 and 29.)

Form of pass for the export of hemp drugs
from _____
to _____

This pass is to remain in force—

from _____ (here specify date and hour)
to _____ (here specify date and hour)The hemp drugs covered by it shall be con-
veyed—
by _____(here state route and mode of conveyance)
accompanied by _____(here give the name of person,
if any) in _____
(here state number and description of packages).Signature and designation of the
Authority issuing the Pass.

Dated _____ 192

FORM H. D 8

(See rules 6, 7, 9, 13, 14, 16, 28 and 29.)

Form of pass for the export of hemp drugs
from _____
to _____

This pass is to remain in force—

from _____ (here specify date and hour)
to _____ (here specify date and hour)The hemp drugs covered by it shall be con-
veyed—by _____
(here state route and mode of conveyance)
accompanied by _____(here give the name of person,
if any) in _____

(here state number and description of packages).

Signature and designation of the
Authority issuing the Pass.

Dated _____ 192

No.

192 :

Dated the

192 .

Dated the

Copy forwarded to the

Copy forwarded to the

for information

for information.

 Signature and Designation of
the Authority issuing the Pass;

 Signature and Designation of
the Authority issuing the Pass.

FORM II D 9

Form of letter of advice of a consignment in bond

(See rules 5, 6, 7, 8, 9 and 16)

No of 19 -19 .

Bonded Hemp Drugs Warehouse
Place of Purchase

Dated

To

The Officer in charge of the Hemp Drugs Bonded Warehouse at

Sir,

I have the honour to advise you of the despatch this day of a consignment of drugs from this $\frac{\text{warehouse}}{\text{place}}$ as detailed on the reverse hereof, under $\frac{\text{export}}{\text{transport}}$ in bond pass $\frac{\text{No}}{\text{Dated}}$

The Railway receipt No dated the
 relating to the consignment is attached

I have the honour to be,

Sir,

Your most obedient servant,

Officer in charge of warehouse of issue
Officer at place of purchase

Kind of drug	Distinguishing mark and serial No of each package	Gross weight	Net weight	Total net weight of each kind of drug

FORM H D 10

Form of acknowledgment of receipt of a consignment in bond.

(See rules 8 and 16)

Hemp Drugs Bonded Warehouse

Date

To

The Officer in charge

of the Hemp Drugs Bonded Warehouse
Place of Purchase

Sir,

I have the honour to acknowledge the receipt this day of the drugs
imported into
transported to this warehouse from the warehouse
area under your charge
 under export in bond pass No
transport Dated The particulars of the

Distinguishing mark and serial Nos of packages containing each kind of drug	Net weight issued	Net weight received	Remarks	weighment made by me on admission of the drugs are as noted in the margin
G 1 to				
B 1 to				

I have the honour to be,

Sir,

Your most obedient servant,

Officer in charge of the
 receiving Warehouse

Form of application tendering duty on hemp-drugs in to be removed from a bonded Warehouse for export to States, foreign possessions in India, or Countries outside or for transport to licensed vend premises)

(See rules 13, 17 and 21)
Dated 19

To Mamlatdar of
The Chief Account Officer of Customs, Salt and Opium
Bombay

I beg to tender the sum of Rs as defined below in payment of the duty on the undermentioned quantities of hemp-drugs which I intend to remove from bonded Warehouse at in the District to by the following route, viz.,

Kind of drug	Quantity	Rate of duty on each kind	Amount of duty on each kind
		Rs. a p	Rs. a p

The following to be filled in only in case of trans vend premises

Kind of drug	Prescribed minimum stock	Actual stock on hand	License No

*A duly completed Shipping bill
A certificate from the Collector of Customs permitting is attached for inspection and return

Amount received Signature of the applicant

Mamlatdar

Chief Account Officer of Customs, Salt and Opium, Bombay
*This should be retained when the drug is to be exported to a country outside India.

Form of application to the officer in charge of a warehouse requesting the issue of Drugs on which excise duty has been paid

(See rules 13, 17 and 21)
Dated 19

To The Officer in Charge of the Bonded Hemp Drugs Warehouse
Sir,

I request you to allow me to remove to

warehouse hemp drugs of the kinds and to the quantities described in the margin hereunder. The amount of duty paid on each kind of drug is as follows:—

Signature of applicant

Through The (Sub) Treasury Officer,
The Chief Account Officer of Customs, Salt and Opium, Bombay

Treasury Receipt No of 19

Certified that I have this day received Rs being the duty marginally d

Kind of drug	Quantity	Amount of duty on each kind	Rs. a p

*A duly completed Shipping bill
Certificate from the Collector of Customs permitting produced by the applicant is sent herewith for delivery

Dated

Officer in Charge of the (Sub) Treasury,
Chief Account Officer of Customs,
Opium, Bombay

*In the case of export by sea to a country outside India

Form of Treasury Receipt for amount of duty paid on drugs intended to be removed from, or purchased at, a bonded warehouse.

(See Rules 13, 14, 17, 18 and 21)

Treasury Receipt No of 19

Received from being the sum of Rupees duty at the rate of Rs on Ganja and on Bhang per seer, on the undermentioned quantities of intoxicating drugs to be removed by him from the bonded warehouse at at

Drugs to be removed from the warehouse. purchased at

Kind of drug	Quantity of each.

The day of 19



* Officer in Charge of (Sub) Treasury,
Chief Account Officer of Customs,
Salt and Opium, Bombay

FORM II D. 12 (THRUICATF).

Form of pass for the export of hemp drugs to countries out side India or their transport to send premises from a bonded warehouse or for the transport of such drugs from a wholesale shop to another wholesale or retail shop

(See rules 18, 19, 21, 22, 23 and 24)

Mr

is hereby authorised to export to

hemp drugs as described below from the bonded warehouse No.

situated at in the district by the following route, viz.

The mode of conveyance being

The consignment will be accompanied by while in transit

This pass will be in force for

days from M of this day

Quantity

Date

(Signature and designation of the Officer empowered to issue the pass)

FORM II. D. 12 (DU

Form of pass for the export of hemp a side India or their transport to or bonded warehouse or for the transport of such drugs from a wholesale shop to another whole

(See rules 18, 19, 21, 22,

Mr

is hereby authorised to export to

drugs as described below from the situated at in the following route, viz.

The mode of conveyance being

The consignment will be accompa

This pass will be in force for

days from hours

Kind

Date

(Signature and designa empowered to "

FORM II. D. 12 (COUNTRY

Form of pass for the export of hemp drugs to e side India or their transport to send over bonded warehouse or for the transport of such drugs from a wholesale shop to another wholesale or ret

(See rules 18, 19, 21, 22, 23 and 24)

No of 10 -10 Date

Name of exporter transporter

Name of warehouse at which purchase is made at wholesale shop

Place (and also shop wherever necessary) export is permitted

Kind and quantity of each drug

Person accompanying consignment while

Route of export and mode of conveyance of transport

Period of the currency of the Pass

C. N. V.

(Signature and designation of the Officer empowered to issue the pass)

(To be filled in by the Officer in charge of the warehouse from which drugs are issued and cancelled by means of two diagonal lines in the case of drugs purchased at a wholesale shop by another wholesale or retail vendor.)

Kind of Drug	Distinctive marking number of each package	Gross weight of each package	Net weight of the contents of each package	Re marks
1	2	3	4	5

Officer in charge of the bonded warehouse

*Certified that on inspection of the Shop Account Book I have found that the quantity of the drug(s) shown in this pass has been correctly entered therein

Dated at

Excise Inspector or Assistant or Sub Inspector

*This should be cancelled when the drug is to be exported by sea to a country outside India

(To be filled in by the Officer in charge of the warehouse from which drugs are issued and cancelled by means of two diagonal lines in the case of drugs purchased at a wholesale shop by another wholesale or retail vendor.)

Kind of Drug	Distinctive marking number of each package	Gross weight of each package	Net weight of the contents of each package	Re marks
1	2	3	4	5

* Officer in charge of the bonded warehouse

†Certified that on inspection on the Shop Account Book I have found that the quantity of the drug(s) shown in this pass has been correctly entered therein

Dated at

†Excise Inspector or Assistant or Sub Inspector

†Required when the transport is from a wholesale shop to another wholesale or retail shop

(To be filled in by the Officer in charge of the warehouse from which drugs are issued and cancelled by means of two diagonal lines in the case of drugs purchased at a wholesale shop by another wholesale or retail vendor.)

Kind of Drug	Distinctive marking number of each package	Gross weight of each package	Net weight of the contents of each package	Re marks
1	2	3	4	5

Officer in charge of the bonded warehouse

†Certified that on inspection of the Shop Account Book I have found that the quantity of the drug (s) shown in this pass has been correctly entered therein

Dated at

†Excise Inspector or Assistant or Sub Inspector

†This should be cancelled when the drug is to be exported by sea to a country outside India

**Section 35 (2) (f) — RULES PROHIBITING THE EMPLOYMENT OF
CERTAIN PERSONS BY THE HOLDER OF A LICENSE FOR THE
SALE OF EXCISABLE ARTICLES**

66. No 2381 dated 12th March 1913 —In exercise of the powers conferred by section 35, sub section (2), clause (f), of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to make the following rule —

The employment by the holder of a license for the sale of excisable articles of any of the following persons to assist him in his business in any capacity whatsoever is prohibited —

- (a) persons below 18 years of age ,
- (b) persons suffering from an infectious or contagious disease ,
- (c) persons convicted of offences under the Abkari or Opium Acts ,
- (d) persons whose licenses or *naulkarnamas* have been previously cancelled ,
- (e) persons on a Patil's list of convicted persons or bad characters ,
- (f) persons, if any, debarred by the terms of the license ,

Provided that in the case of persons falling under (c), (d) or (e) above, the disqualification may, at any time, be removed by a written order of the Collector or of the Assistant Collector of Excise

(B G G , Part I, 1913, page 423)

**Section 35 (2) (g) — RULES PRESCRIBING THE PERSONS OR CLASSES
OF PERSONS TO WHOM CERTAIN EXCISABLE ARTICLES
SHALL NOT BE SOLD**

67. No 3447, dated 10th April 1922 —In exercise of the powers conferred by clause (g) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878) the Government of Bombay is pleased to prescribe the persons or classes of persons mentioned in column 2 of the schedule hereto appended as persons or classes to whom the excisable

for the sale of such articles, who knows or has reason to believe that such persons have been prescribed or belong to a class prescribed, as aforesaid

Serial No	Persons or classes of persons	Area	Excisable article to which the prohibition relates
1	2	3	4
1	Any member of a criminal tribe notified under Act III of 1911 residing in a Criminal Tribes Settlement	The Bombay Presidency excluding Aden	Foreign liquor country liquor toddy and intoxicating drugs except under a permit issued by the Manager or Inspector in charge of the Settlement

Section 35 (2) (h)—RULES FOR THE PREVENTION OF DRUNKENNESS,
GAMBLING, &C

68. No 7370 dated 31st July 1923 —In exercise of the powers conferred by clause (h) of sub section (2) of section 35 of the Bombay Abkari Act 1878 (Bom V of 1878), the Government of Bombay is pleased to make the following rules for the prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises and the meeting or remaining of persons of bad character on such premises —

1. *No person shall be permitted*—No drunkenness, gambling, or disorderly conduct shall be permitted by any person on the premises, and no disorderly persons or persons of bad character shall be harboured or allowed to meet herein. The occurrence of drunkenness amounting to a public nuisance in the vicinity of the licensed premises shall render the license liable to cancellation.

2. *Police to be informed of presence of suspicious persons*—Every licensee shall give immediate information to the nearest Police officer of any suspicious person who may resort to his premises and of the behaviour of any person there tending to disturb the public peace, and Police and Excise officers on duty shall at all times have free access to all parts of the licensed premises.

(B G G, Part I, 1923, page 1688)

Section 62 —SALE OF MEDICATED WINE, PRESIDENCY PROPER AND SIND.

69. No 12405, dated 14th December 1907 as amended by No 5926, dated 28th May 1915 —In exercise of the powers conferred by section 62 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to prohibit, with effect from the first day of April 1908, the sale within the local areas defined in Schedule A hereto annexed (a) of the medicated articles specified in Schedule B hereto annexed except by (i) medical practitioners, chemists, druggists, apothecaries and keepers of dispensaries holding a special license granted in this behalf by the Collector of the district on payment of a fee of Rs 25 per annum, and (ii) licensed foreign liquor dealers, and (b) of the medicated articles specified in Schedule C hereto annexed except by licensed foreign liquor dealers.

SCHEDULE A

District	Local area
1	2
1 Ahmedabad	(1) Ahmedabad City and (2) the Railway suburb and the Cantonment in the Daskroi Taluka
2 Panch Mahals	Town of Godhra
3 Surat	(1) Surat City and (2) Bulsar Town
4 Ahmednagar	(1) Ahmednagar City and Cantonment and (2) Sangamner Town
5 East Khândesh	Towns of (1) Jalgaon and (2) Bhusaval

District	Local area
1	2
6 Nasik	(1) Nasik City (2) Deolali Camp (3) Town of Igatpur and (4) Town of Manmad
7 Poona	(1) Poona City, (2) Poona Cantonment (3) Kirkee Cantonment (4) Lonoli (5) Khandalla (6) Town of Junnar and (7) Town of Dhond
8 Sitara	
9 Sholapur	
10 Belgaum	
11 Dhawar	Kabulayathatti
12 Kanara	Town of Malwar
13 Bombay	Town and Island of Bombay
13A Kolaba	Matheran
14 Karachi	Towns of (1) Karachi (2) Tatta (3) Kotri (4) Manjhand,
15 Hyderabad	
16 Sukkur	
17 Larkana	Town of Larkana
18 Upper Sindh Frontier	Town of Jacobabad

SCHEDULE B

Medicated Articles containing 20 per cent or upwards but not more than 42 per cent of Proof Spirits

No	Name of Article	Name of Manufacturer	Percent age of Proof Spirit
1	Coca Wine	Army and Navy Co-operative Co Ltd	35 0
2	Beef and Iron Wine	Burroughs & Welcome	37 6
*3	Bitters Oranges	Army and Navy Co-operative Co Ltd Importers	38 1
*4	Do Celebrated Wild Cherry	P F Hibbard	24 0
*5	Brunet's Wine	(Made in France)	27 0
6	Bitters Iron Tonic	1 Stearns	27 0
*7	Do Peach	Tandem Brand	28 0
*8	Do Finest Oranges	Pedler Brand J Hawker & Co	29 0
*9	Do do	Specially selected for Phipson & Co	38 0
10	Do Sulphur	Dr Kaufmann	36 0
*11	Do Original Peach	Tandem Brand Pale & Sandeman	38 0
*12	Do Peach	Soruton	28 0
*13	Centaurus Quina Wine	Lable Lascaris	28 0
13	Coca Wine	Armbrrecht Nelson	26 6
14	Do	Hall	30 0
15	Do	Frederick Stearns	24 0

* The articles marked with an asterisk may be mixed in small proportions with other liquors.

† Inserted by G N No 939 C dated 27th October 1923 B D

‡ These items have been deleted by G N No 600 dated 10th November 1923

No	Name of Article	Name of Manufacturer	Percent age of Proof Spirit
16	Coca Wine	Army and Navy	30 0
17	Do	Holloway	28 0
†18	Do	H E Stevenson & Co	33 0
19	Champion Tonic Wine	Globe Trotter Brand	31 0
20	Dandelion Wine	P Wilkinson & Co	27 0
21	Dubounet Tonic Wine	J J Bordes & Co	29 0
22	Beef and Iron Wine	Burroughs, Welcome & Co	37 6
23	Hop Bitters	Dr Soules	22 0
24	Do	Hop Bitters Manufacturing Co	26 4
25	Koosh Bitters	Koosh Tonic Bitters Co, Ltd	33 3
26	Kola Wine	Frederick Sterns & Co	26 0
27	Kola Wine	Do	40 0
28	Do	Armbrecht Nelson	28 0
29	Kollox Wine	The Kollox Manufacturing Co	37 0
30	Karazona Food and Tonic Wine	Burgoyne Burbidges & Co	35 0
31	Kola Wine, Finest	Dr D Herman s	29 0
32	Do Prune flavoured	Invoice from Hugo Peter & Co	36 0
33	Maltine Wine with Pepsin and Pancreatine	Maltine Manufacturing Co	24 0
34	Win Carnis (Meat and Malt Wine)	Coleman s	29 0
35	Marsalla Chineto Ferruginoso	Fabbrica Lombarda	28 5
†36	Malino with Coca Wine	Maltine Manufacturing Co	25 0
36A	Maltona Tonic Wine	Cutler Lalmer & Co	31 0
37	Marza Wine	Wild & Co	28 0
*38	Meat and Malt Wine	W & A Gilbey	34 0
39	Orange Quinine Wine	Huggins	23 4
*40	Orange Bitters	Wilkinson	30 5
*41	Do	John Crabbie & Co	32 0
42	Do	Imported by Army and Navy Co Ltd	38 1
43	Orange Quinine Wine	Lorimer & Co	23 0
44	Orange Bitters Pale (repare) with Quinine	John Crabbie & Co	33 0
*45	Orange Bitters Finest	Charles Tanqueray	40 0
45A	Palmer's Nuvite Tonic Wine	Nuvite Co Ltd Norwich England	27 0
46	Pepsin Wine	Burgoyne Burbidges & Co	36 8
47	Do	Southall Bros & Barclay	34 0
48	Pepsin Cordial	Parke Davis & Co	24 0
49	Pernolo Pepsin Bitters	Pepsine Bitters & Co	31 0
50	Pepsin Wine	Dakin Brothers	29 0
*51	Peach Bitters	Laws	39 0
52	Pepsin Wine	Southall Bros & Barclay	26 0
52A	Pepsin Wine with Bi Digestive and Distave	Messrs Chassaing & Co Paris	33 0
*53	Punch Bitters	Scruttons	28 0
*54	Ponilo Bitters	I G I Barker	36 0
55	Poptone Wine (Vin de Poptone)	P Chapoteaut	28 0
56A	Quinquina des Princes Tonic Wine	M Bonhomme Lacombe Chemists Bordeaux	25 0
56	Quinine Wine	Pobert Waters	24 8

*The articles marked with an asterisk may be mixed in small proportions with other liquors

No	Name of Article	Name of Manufacturer	Percent age of Proof Spirit
57	Quinine Bitters	Quinine Bitters Manufacturing Co	20 9
58	Quinine Wine	Goodall Blackhouse & Co	20 5
59	Do	A Labarrague	28 9
60	Do	Southall Bros & Barclay	20 0
61	Do	F Lombarda	28 5
62	Quinine and Iron Tonic	F Stearns	31 0
63	Do Wine B P		21 0
64	Do Wine		21 0
65	Quinine Sherry		23 0
65A	Serravallo's Tonic Wine	Serravallo	28 0
66	St Raphael Quinine	Garuache	29 0
66A	St Raphael's Quinine	De la Societe du Saint Paphael	31 0
67	Tonic Wine	Guy	27 0
68	Do Reconstituting Wine	L Lehon	20 0
69	Do Wine Hall's	Stephen Smith & Co	23 0
69A	Vibrona	Fletcher Fletcher & Co	33 0
69B	Viobron's Sherry	Do	30 0
70	Vin de Dusart	Dusart	22 7
71	Do Dr Vivien	Dr Vivien	23 4
72	Vin Tonique Mariani		29 0
73	Vin de Burnet		26 7
74	Vin Bravais	Societe de Vin Bravais Paris	28 0
75	Vin d Hemoglobine	Maison Adrian & Co	22 0
75A	Vinho Nutritivo de Carne	Pedro Augusto Franco Lisbon	31 0
75B	Vinho Nutritivo de Carne com Lacto Phosphate de Cal	Do	29 0
*76	Orange Wine Stone	The Finbury Distillery Co	21 3
77	Meat and Malt Wine	W & A Gilbey	34 0
*78	Peach Bitters	Imported by W B Green	42 0

* The articles marked with an asterisk may be mixed in small proportions with other liquors

SCHEDULE C

Medicated articles containing more than 42 per cent of proof spirit

No	Name of article	Name of Manufacturer	Percent age of Proof Spirit
1	Angostura Bitters	Dr Scigerts	67 2
2	Do do	Dr Chayons	65 0
3	Do do Aromatico	Manuel Espardo	74 5
4	Do do	I Peters	85 4
5	Do do	F A Grimm & Co	80 0
6	Do do	Dr Clar	75 0
7	Do do	Dr Munoz Sobrino	73 0
8	Brandy Bitters	Crosse & Blackwell	63 5
9	Do	C & F Coward	63 3

No.	Name of article	Name of Manufacturer	Percent age of 1 proof spirit
10	Aromatic Bitters	T H Lajpea	70 3
11	Australian Bitters	J Mitchel & Co	64 1
12	Bitters	Fra Diavolo	103 1
13	Bitter Suisse	Dumbors	60 0
14	Bitters	Revivification Mawitz Schuabel	75 4
15	Do Moonseed	A C Powell & Co	61 2
16	Do French	W H Nebel, Importer	47 3
17	Do Peach	W B Goen do	42 1
18	Do Stomach	I G & I Joler	73 0
19	Do Orange	Thipson & Co, Importers	45 3
20	Do Masonic	Dr Municoy Sobrino	73 1
21	Bitter Amer d Or	C Palmer	69 0
22	Bitters Peach Liqueur	Iedlar Brand J Hawker & Co	44 0
23	Do do	Wynaud Lockink Lommerauzen	25 0
24	Do Pole Orange	Iold Sons & Co	52 0
25	Do Orange	F Cusenier	61 0
26	Do do	H Stodart & Co	47 0
27	Do Peach Forest	Hubert Huter & Son	43 0
28	Bitter Cordial Herb Liqueur	B Eudler	56 0
29	Coca Bitters	Harting Kantorwiz	89 6
30	Fernet Branca	Fretelle Branca	81 8
31	Fra Diavolo Bitters		103 1
32	Koka Bitters	Compredon	65 8
33	Kraft Bitters	Dr Otto Trukoggy, Vienna	89 0
34	Orange Bitters	Imported by Green & Reid	54 8
35	Do	Boord & Sons	44 6
36	Do	Iield & Son	59 4
37	Do	Cutler Lalmer & Co	52 5
38	Do	Do	46 2
39	Do	Thipson & Co	45 0
40	Do	Sir R Burnett	45 0
41	Polo Bitters	T P Griffin & Co	53 8
42	Peach Bitters	Iage & Sandeman	43 1

X.—Rules framed by the Commissioners

Section 35A —RULES FOR THE MANUFACTURE IN BOND OF SPIRITUOUS MEDICINAL AND TOILET PREPARATIONS IN THE PRESIDENCY PROPER

70 No 120—4, dated 17th August 1922 —With a view to give effect to the orders of Government, *vide* their Press Note No 1652, dated 14th June 1922, the Commissioner of Customs Salt and Excise, in exercise of the powers conferred on him by section 35 A of the Abkari Act (Bom V of 1878) is pleased to make the following rules for the manufacture in bond of spirituous medicinal and toilet preparations in the Bombay Presidency —

RULES FOR THE MANUFACTURE OF SPIRITUOUS MEDICINAL AND TOILET PREPARATIONS UNDER BOND

Preliminary

1 Any person desiring to use duty free spirit for manufacturing purposes under bond must apply in writing to the Excise Commissioner, giving the following particulars —

(a) Name or names and addresses of the applicants

- (b) Name of the place and site on which the building is or is to be constructed
- (c) Date from which the applicants desire to commence the use of duty free spirits
- (d) The maximum amount of proof spirits likely to be in stock on the bonded premises at any one time
- (e) The amount of the security which the applicant is prepared to furnish as a guarantee for the performance of the conditions under which the privilege is granted
- (f) A correct plan of the buildings to be used

2 In the case of a distillery or warehouse already established, if the Excise Commissioner considers that increased supervision is necessary in consequence of the grant of the privilege of using duty free spirits for manufacturing purposes, the manufacturer will be required to pay to the Excise Department the cost of the extra staff required. In other cases the manufacturer shall pay such proportion of the salary of the staff as the Excise Commissioner may direct.

Manufacture

1 No essences or flavouring materials which in the opinion of the Excise Commissioner, are not medicinal or toilet preparations, shall be made in bond.

2 The spirit to be used in medicinal or toilet preparations shall be taken in quantities of not less than 10 gallons at a time, and only from the spirit store of the distillery or a bonded excise warehouse whence it shall be issued under a pass and removed at once to the Pharmaceutical Laboratory or the warehouse attached thereto.

3 Every spirit store or warehouse for, manu- vessel in the
d and gauged
and shall be marked with the words "Plain spirits—Store vessel" and a distinctive number. Tables shall be compiled to show the contents at each inch and tenth of an inch of its depth. Excise ticket locks shall be placed on the mandoor and the discharge cock of such vessels. No plain spirit other than absolute alcohol shall be taken out of the laboratory. The officer in charge must take the dip in each store vessel once every time the spirit is issued as a check on loss or abstraction. The dips thus taken must be entered in the prescribed account (in Form A).

4 No spirit shall be removed from any store vessel until an account of the quantity and strength shall have been taken by the officer in charge.

5 The spirits taken from the store vessel shall be added without delay, in the presence of the officer in charge, to the respective materials to be treated, and to every percolator or other vessel in which the spirit

is placed there shall be attached a label showing the description of preparation, the date, together with the quantity and strength of all spirit placed in it from time to time, and the date on which any of the finished product was removed to stock together with the quantity so removed.

6 In cases in which it is necessary to use some quantity of a finished preparation instead of, or in addition to plain spirits the quantity so required shall be taken from the store room and added in the presence of the officer in charge without delay to the materials to be treated. Such quantity shall be separately shown in columns 2 and 3 of Form C with a reference to the number of the batch from which it was taken and on the label attached to the percolator or other vessel. It shall also be shown in Form D the entry in column 8 being "used in manufacture of".

It shall however, be deducted from the monthly total of column 8 of Form C since the spirit contained in it is replaced in stock and is not shown as issued in Form G.

7 The finished preparations shall be kept separate from those in course of preparation and be stored in a separate store room approved for the storage of finished preparations. The door of each store room must be fastened with an Excise ticket lock. The words 'Store No.' for bonded medicinal and toilet preparations must be painted on the door of each room respectively in which these preparations are allowed to be stored.

Finished preparations may be stored (a) in bulk in jars or bottles containing not less than one quart (30 fluid ounces) of the preparation, or (b) stored ready for issue in bottles of not less than two fluid ounces capacity every bottle containing not less than two fluid ounces of a preparation. (c) Every preparation stored in bulk must be measured into the storage vessel to the nearest fluid ounces by the officer in charge who must then close and seal the vessel with his official seal. (d) The description quantity and true strength of the preparation must then be recorded on a label by the manufacturer or his agent and each label must also bear a distinctive serial number corresponding with the number entered in the prescribed register (Form C). (e) In the case of preparations stored in bulk the label on every vessel must be signed and dated by the officer. (f) When any of the contents of a vessel referred to in clause (a) has been removed the officer in charge must enter on the label attached thereto the quantity taken out and the manner of disposal with his signature and date. (g) Medicinal preparations shall only be removed from the store room for use in manufacture under rule 6 or in accordance with an application on Form F. The manufacturer must state in Form F the number of bottles or jars in which each preparation is contained. (h) Rule (d) must be followed in respect of preparations referred to in rule (f). (i) The contents of bottles are to be checked at the time of issuing to the following scale —

When the number of bottles in any consignment is 100 the officer is to measure one in every 20.

25 up to 50 and one in any remaining number up to 100. When the number exceeds 100, three bottles are to be measured in the first 100 and one in every 50 and fraction of 50. A larger proportion should be measured should the officer consider it necessary. The officer must certify on Form F the number of bottles issued and how many were checked by measurement. Only standard gallon measures and graduated glass measures approved by the Commissioner are to be used in gauging preparations.

8 The officer in charge of the bonded laboratory must at the time when finished preparations are removed from the store room, take one sample from every 10 or fraction of 10 of the preparations being issued and send it to the Excise Analyst, Nasik Distillery, for analysis and test of the amount of proof spirit contained therein for the purpose of checking the declared strength. It is, however, to be understood that a larger proportion of samples may be taken should the officer in his discretion, consider this necessary. The following procedure is to be observed in sampling the preparations and checking the duty chargeable —

- (1) A sample should be not less than 3 fluid ounces
- (2) Every sample must be taken in duplicate personally by the officer in charge. The cork of each bottle must be sealed by him with a revenue seal and the name of each preparation must be stated on a label affixed to each bottle. The duplicate samples should be kept under Excise lock until the results of analysis have been reported, unless specially asked for by the Excise Analyst to replace the original samples or to repeat an analysis. Duplicate samples to which no further reference can be needed may be returned to the manufacturer.
- (3) If any preparation sampled is dangerous to life the word "poison" must be added on the label affixed to the bottle.
- (4) The samples must be placed in a case and securely fastened with tape or wire, provided by the manufacturer, and be sealed by the officer with a revenue seal and delivered without delay at the expense of the manufacturer to the Excise Analyst.
- (5) The form of advice letter in Form H must be despatched to the Excise Analyst at the same time.
- (6) If the strength of one sample only is checked and is found to exceed the strength stated in the application in Form F by more than 3 degrees proof, but less than 5 degrees, an addition to the extent of the whole difference and of an additional degree to all the entered strengths of the consignment shall be made in calculating the proof quantities and surcharge of duty shall be subsequently levied accordingly.
- (7) When more samples than one are examined from any one consignment, the same rules are to be observed, but the average of the differences between the strengths as entered in the notice and as found is to be ascertained, if no individual sample has been

found to be 5 or more degrees above that stated in the notice. If such ascertained average exceeds the average of the entered strengths of the preparations sampled by more than 3 degrees, in addition to the extent of the average difference and of an additional degree is to be made to all the entered strengths of the consignment in calculating proof quantities.

For example two samples of tinctures are taken the strengths of which are entered as 150 per cent (50 O P) and 92 per cent (8 U P) respectively. These are ascertained to be say, 151.9 per cent and 93.7 per cent. Since the average of the differences between the entered and the ascertained strengths is 3.3 degrees an addition of 3.3 and an extra degree (in all 4.3 degrees) is to be made to all the entered strengths in the consignment in calculating the proof gallons.

(8) In any instance in which an excess of 5 degrees or upwards is found in the strength of any preparation the Excise Commissioner will decide the charge which shall be made for duty.

(9) When an excess of 3 degrees or upwards has been found in the strength of any preparation the true strength as ascertained by the Excise Analyst must be entered in the batch account in form D, and an explanation of the alteration must be added in the remarks column.

(10) No refund or abatement of duty shall be allowed if the strength of any sample is found by the Excise Analyst to be lower than that declared by the manufacturer and in calculating surcharges of duty only the results of analysis of the sample taken from that particular consignment shall be considered.

9 The manufacturer shall keep accounts in forms B, C and D of the spirit received, used and wasted in manufacture and of tinctures etc issued from the Pharmaceutical Laboratory and the officer in charge in forms A, E, G and I.

10 (a) If the manufacturer has been authorized by Government to supply tinctures etc duty free to hospitals and charitable dispensaries under Government supervision or to mission hospitals and dispensaries to which this concession has been extended by Government such preparations may be issued under a pass without payment of duty to the amount specified in orders signed or countersigned by a Presidency Surgeon or a Civil Surgeon. The original orders must be retained by the officer in charge as authority for the issues and attached to the notices to which they relate. The officer in charge will write the words 'issued under Notice No. _____ dated the _____ with his initials' and the date on each sheet of the order. Should the order for such preparations not have been signed or countersigned by a Presidency Surgeon or a Civil Surgeon the preparations may be issued on production of a copy of the order together with a certificate by the manufacturer that the preparations are urgently required. The manufacturer must in such a case, within one month of the date of issue produce an order duly signed

- (4a) the quantity at proof strength of spirit on which surcharge of duty has been levied under rule 9 ,
- (5) the quantity at proof strength of spirit contained in the stock on hand, both finished and unfinished ,
- (6) the quantity and strength of spirit recovered from mares, etc , the quantity of such spirit, used for making medicinal and toilet preparations, the quantity destroyed or used for other purposes, and the amount in hand ,
- (7) the amount of proof spirit estimated to have been wasted in making absolute alcohol and medicinal and toilet preparations during the months , and
- (8) the amount in London proof gallons of plain spirit (exclusive of recovered spirit) in hand

The officer in charge will certify to the correctness of the entries as to the quantity of spirit received and used, quantity of spirit contained in tinctures issued on payment of duty and duty free, quantity of spirit on

8 (8) he must note separately for each such surcharge the quantity so surcharged, the rate of surcharge and the number and date of the Excise Commissioner's order. The Superintendent of Salt and Excise will certify on the statement that the duty and surcharges levied have been realised in full

12 Any spirits to be recovered from the marc of drugs or from other residues must be distilled in the Pharmaceutical Laboratory. Distillates must either be used at once in continuation of the preparation of the drug from which they were recovered or be collected in a gauged vessel kept under Excise ticket locks and approved fastenings until they are required again for the manufacture of medicinal preparations. If not required they may be destroyed in the presence of the officer in charge or be used for such other purposes as may be sanctioned by the Excise Commissioner. In the former case they should be either thrown down a sewer or emptied upon the ground and the officer shall certify the quantity destroyed and the method of destruction. In the latter case the manufacturer through the officer in charge to he wishes to dispose of the spirits take samples of the recovered spirits and send them to the Excise Analyst with a letter requesting him to advise the Excise Commissioner as to the propriety of allowing the spirit to be disposed of in the manner proposed by the manufacturer. Before any portion of the recovered spirits is removed from the receiver an account of the quantity and strength must first be taken by the officer in charge. All other residues from the laboratory shall remain on the bonded premises until all the spirit contained in them has been dissipated.

13 Any wastage which, in the opinion of the Excise Commissioner, is excessive or not properly accounted for, shall be charged with duty at the full tariff rate

14 The building in which the manufacture of medicinal and toilet preparations from duty free spirit is allowed shall be separate from that in which spirit is manufactured or used for any other purpose. The windows of the Pharmaceutical Laboratory and store rooms shall be fitted with malleable iron bars not less than three quarters of an inch in thickness, set not more than 4 inches apart, and fixed in the brick work to a depth of at least 2 inches at each end. On the inside of each window there shall be securely fastened to the bars stout wire netting, the apertures in which must not exceed 1 inch in diameter. There shall only be one entrance to the Pharmaceutical Laboratory and to each store room respectively, which must open into the distillery or warehouse enclosure, and the door of each shall be secured by an Excise ticket lock. Each building must be closed from sunset to sunrise. The premises and accounts pertaining to the manufacture shall at all times be open to inspection by the Commissioner, the Collector, the Deputy Commissioner of Salt and Excise, the Superintendent of Salt and Excise or any officer deputed by any of them not lower in rank than a Sub Inspector.

FORM A

Vat account of spirit received from Excise Warehouse *into the* Pharmaceutical Laboratory
Distillery Spirit Store

No 1—Capacity, 57 7 gallons Depth, 37 9 inches

Date when stored and number of pass	No of vat from which received	Dip	Bulk gallons	Tempe- rature	Indica- tion	Strength	Proof gallons	Date when issued	Dip	Bulk gallons	Tempe- rature	Indica- tion	Strength	Proof gallons	Officer's Initials
1	2	3	4	5	6	7	8		10	11	12	13	14	15	16
1st June 1915	3	34 7	53 5	85°	5 0	O P 56 8	83 9	1st June 1915	34 7 to 14 7	31 1	85°	5 0	O P 56 8	48 8	A B.
Pass No 10								2nd	14 7						A B.
								3rd	14 7						A B.
								4th	14 7						A B.
								5th	14 7						A B.
								6th	14 7						A B.
								7th	14 7						A B.
								8th	14 7						A B.
								9th	14 7						A B.
								10th	14 6						A B.
								11th	14 6						A B.
								12th	14 6						A B.
								13th	14 6						A B.
								14th	14 6						A B.
								15th	14 6						A B.
								16th	14 6	11 0	86°	5 0	56 6	17 2	A B.
								17th	14 6						A B.
								18th	7 4						A B.
								19th	7 4						A B.
								20th	7 4						A B.
								21st	7 4						A B.
								22nd	7 3						A B.
								23rd	7 3						A B.
								24th	7 3						A B.
									to 0	11 2	89°	4 4	56 5	17 5	A B.
										53 3			56 5	83 5	
													wasting	0 4	
														83 9	A B.

FORM B

(From 1st Account) *Stock account of Spirit used for making tinctures, etc., for the month of*

Date of receipt		Whence received	Bulk	Strength	Proof	Date when spirit taken from vessel	Spirit contained in—	Gallons	
								Bulk	Proof
1		2	3	4	5	6	7	8	9
1915 1st June		From store	53 5	O.P. 56 8	83 9	1915 1st June	Spt. Ether Nit Tinct. Scillæ	4 0 27 1	6 3 42 5
				56 6		1st	Spt. Ether Nit	4 0	6 2
						17th	Tinct. Scillæ	7 0	11 0
						1th	Tinct. Gentian Co	7 5	11 7
				56 5		4th	Spt. Ether Nit	3 7	5 8
						4th	Spt. Ether Nit	8 4	12 7
		Recovered spirit	9 4	51 4	12 7	6th	Total	61 7	96 2
Total			61 9		96 6			Wastage	'0 4
									96 6
									63 3
									8 5
									24 4
									96 2
									870 9

(a) Tincture completely manufactured—from Form C

(b) Wastage—from Form C

(c) Tincture partly manufactured

Total spirit used
Balance to the month of July

1st July 1915

FORM C.

month of June 1915

Preparation manufactured

Date of issue	Spirits used in manufacture		Name of preparation	Date when manufacture completed and articles removed to stock.	Spirits remaining in finished preparation		Actual wastage	Estimated wastage	Initials of officer in charge	Serial number with quantity on vessels removed to store
	Bulk	Proof* gallons			Bulk gallons	Strength	Proof	Proof		
1	2	3	4	5	6	7	8	9	10	11
1915				1915						
1st June	4.0	6.3	Spt Ether Nit	16th June	3.2	O P 52.0	4.9	1.4	1.6	A B
1st	34.1	52.5	Tinct. scilla	19th	50.0	U P 4.8	47.6	5.9	5.6	A B
12th "										
17th	7.7	12.0	Spt Ether Nit	24th	7.0	O P 54.0	10.6	1.2	1.5	A B
24th										
4th										
26th			Tinct. Gentian Co							
			Spt. Ether Nit							
			Total of completed preparations for the month of June 1915.							
			Total used during month (Form G)	(Taking the balance of the previous month to be 831.6 L. P. Gal)			63.3	8.5	8.7	
			Balance on hand				23.9			
							870.9			

* No figures appear in these columns until the mixture is removed to stock where upon the total of the recorded quantities shown on the perculator is entered in the left hand column. Actual wastage will be difference between columns (5) and (8)

FORM D

Stock account of each medicinal or toilet preparation

(Name of preparation—Ext Cascara Sag Liq)

Date	Receipt						Issues				Balance in hand		Initials of the officer in charge	Remarks
	Batch No	Name and number of vessel in which stored	Bulk.	Strength	Proof	Date	Number and date of pass	Bulk	Proof	Bulk	Proof			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
15th May 1915	000	Jar No 74 Jar No 82	00	U P 68.5	19	4th June 1915.	No 17 dated 4th June 1915	20	08	40	13	A B		

FORM E

Account of spirits recovered in Pharmaceutical Laboratory.

No 2 Capacity, 48 6 gallons Depth, 33 8

Date	Dip	Bulk gallon	Tem- perature	Indi- cation	Strength	Proof	OBSERVATION How recovered spirit disposed of and num- ber of Commissioner's orders	Officer's Initials
1	2	3	4	5	6	7	8	9
1915					U 1			
15th June	20 to 0	31 6	84	70	27 4	22 9	Destroyed—Thro wn down sewer in my presence	A B
21st	2 0						Intermediate check dip	A B
22nd	3 0						Do	A B
23rd	4 0						Do	A B
24th	5 1						Do	A B
25th	5 0						Do	A B
26th	5 to 0	8 4	88	10	O P 51 4	12 7	Removed for use in preparation of Spt Ether Nit	A B

FORM F

*Application for pass for removal of medicinal or toilet preparations from
the Pharmaceutical Laboratory at*

THE EXCISE OFFICER IN CHARGE

We hereby request a pass for the removal of the undermentioned medicinal preparations from our Pharmaceutical Laboratory at ,
and we hereby declare that the strengths of spirit as stated hereunder are correct to the best of our knowledge and belief

We send herewith the Collector's receipt for duty paid on 12 5 L P gallons at the rate of Rs 5 per L P gallon

Dated this 4th day of June 1915

Signature

FORM F—contd.

Name of preparation	Batch No	Bottles jars or drums		Strength	Bulk gallons	L P gallons	Duty payable (This should be calculated on the total consignment)	Date when strength last checked by Chemical Examiner	Whether sample has been sent from this consignment and date when sent	Result of analysis	Folio in sample register	Surcharge of duty payable if any	Date when surcharge reported to Commissioner	Observation
		Number	Quantity contained in each gallon and fluid ounce											
1	2	2A	2B	3	4	5	6	7	8	9	10	11	12	13
Aqua Anethi Con	2			Proof	0 6	0 0	Rs a							
Ext Cascara Sag Liq	600			U P 68 6	2 0	0 0			16th May 1915	U.P 67 5	12	Nil		
Ext Ipecac Liq	10			O P 45 6	2 0	2 9								
Spt Ether Nit	300			O P 84 0	4 0	6 1								
Tinct Belladonna	250			O P 1 4	2 0	2 0								
Liq Caulophylliet Pulsat	70			O P 6 0	0 3	0 3								
Total					17 5	140 10								

(Rupees one hundred and forty and annas ten only)

If a surcharge arises the particulars must be inserted on this form. The manufacturer must be asked to pay the surcharge to the Collector to whom this form must be sent. The Collector will then send this form to the Excise Commissioner after informing the officer in charge that the surcharge has been paid.

Form G
Medical preparations issued

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Date and number of prescription	Name of preparation	Batch number	Bulk and fluid ounces	Strength declared	Strength found on analysis	Proof gallons	Issued duty free	Issued duty paid	Amount of duty paid	Surcharge of duty	Destination of duty free issue	Date of acknowledgment of duty free issue	Remarks	Officer's initials
No. 1 6th June 1915	Aqua Anethi Con	2	0.6	Proof		0.6		0.6	As a P	As a				
	Extract Cascara Sag	600	2.0	88.5 U P	87.5 U P	0.6		0.6						
	Liq	10	2.0	45.6 O P		2.9		2.9						
	Extract Ipecac Liq	300	4.0	54.0 O P		6.1		6.1						
	Spirit Ether Vlt.	2.0	2.0	1.4 O P		2.0		2.0						
	Tinct Belladonna	~0	0.3	6.0 O P		0.3		0.3						
	Liq. Cantoph; Mict. 1 last													
No. 2 20th June 1915	Total					12.5	0.7	12.5	140 10 0					A B
	Extract Belladonna	~00	0.5	35.0 O P	33.0 O P	0.7	0.7					25-6 19		A B
	Extract Prun Virg	310	0.5	84.0 U P		0.1	0.1							
	Extract Glycyrrh Liq	410	1.0	90.0 U P		0.4	0.4	4.3		4.8	Medical Store keeper Allport			
	Tinct Card Co	500	4.5	4.0 U P		4.3		1.4						
No. 3 20th June 1915	Tinct Zing b Fort	~02	1.0	40.4 O P		1.4		4.5						A B
	Spirit Ammon Aro-mat	~06	4.0	13.0 O P	16.6 O P	4.5								A B
	Total					11.4	1.2	10.2	114 12 0	4.8				
	Total for the month					~3.9	1.2	~2.7	255 6 0	4.8				A B

FORM H

Advice of sample sent for estimation of alcoholic strength

To

To the Excise Analyst, Nasik Distillery, Nasik Road

Sir,

I beg to advise despatch of the undermentioned samples of medicinal preparations for estimation and report of their true alcoholic strengths

I have the honour to be,

Sir,

Your most obedient servant,

Officer in charge

Dated

Name of preparation	Batch No	Strength found by analysis	Remarks	Initials

The Officer in charge must send two copies of this advice to the Excise Analyst, who will return one copy duly filled in and signed

Excise Analyst

FORM I

Account of samples of tinctures, etc, sent to the Excise Analyst

Date when sent	Description.	Batch No					Number and	Re
1	2	3	4	5	6	7	8	9
16th May 1915	Ext Cas cava Bag Liq	600	U P 63 5	60	U 1 67 5	A B		

Schedule of medicinal preparations to be manufactured under bond in accordance with the rules published under Notification No. 120-4, dated 17th August 1922, from the Commissioner of Customs, Salt and Excise (paragraph 70).

SECTION 1.—LIQUID PREPARATIONS.

Acid picric				Elixir cascara sagrada B.P.C.	
" sulph aromat				" cinchon rub amar.	
" chrysophanic				" damiana co	
Alcohol absolutum				" gripe	
" ammoniatum				" guranor, B.P.C.	
Aqua anethi,	conc	1 to 40		" pepsinæ bismuth et nuc vom	
" anisi	"	"		" phosphori	
" camphor	"	"		" rhei, B.P.C.	
" carui	"	"		" sennæ B.P.C.	
" caryoph	"	"		" simplex (as Syr Aromat,	
" cassia	"	"		1898).	
" chloroform conc	"	"		Emplastrum belladonnæ fluid	
" eucam	"	"		" datura fluid	
" floraurant	"	"		Empt Resin	
" fœniculi	"	"		Essent anisi	
" juniperi	"	"		" camphoræ conc for cholera	
" mellis	"	"		" cubebæ B.P. (1885)	
" mentha pip	"	"		" menth pip Ang	
" " virid	"	"		" " pulegu "	
" " pulegu	"	"		" moschi (for pneumonia)	
" rose "	"	"		" zingib fort	
Chlorodyne.				Extract	
Decoct acaciæ conc				" anant mul liq	
" agropyri conc				" azadiractal liq	
" alæ co (conc)				" belæ liquidum	
" " sine croco				" bellad liq	
" anthem O papav	1 to vii			" bryonæ liq	
" cinch flav conc				" cascara aromat liq	
" " rub				" cascara sagrada liq	
" cuspariæ				" cinchona flav liq	
" dulcamaræ	"			" cinchona rub liq	
" ercote	"			" ergotæ liquidum	
" eupl orb pul	"			" filicis liq, P. B	
" Geoffroyæ umeris	"			" glycyrrh liquidum	
" granat rad conc	1 to iii			" gokhru liq	
" guaiaci co	i to vii			" gulvel liq	
" hæmatox	"			" hamamelis liquidum	
" hemedesmi	"			" ipecac "	(R10)
" mezeriæ	"			" jaborandi "	(Ver)
" papaveris	"			" juniperi liq	
" " et anthem	"			" kaladana liq	
" pareiræ brav	"			" kamala liq	
" quercus "	"			" kida liq	
" quillaiæ "	"			" manjistha liq	
" sippan conc	"			" nuc vomic "	
" sarsæ jam amp	1 to vii			" opu "	
" " comp.	"			" pareiræ "	
" " Hond "	"			" rhamni frang liq	
" scopari conc "	"			" sarsæ jam liq	1 to xv
" senegæ "	"			" " "	B.P. (1898)
" taraxaci "	"			" " "	(1867).
" tritic repent	"			" " Hond liq	
" ulmi "	"			" Salvia liq	
" uræ ursi "	"			" taraxaci liq	
Elixir auranti.				Febrolinæ	
" calisavæ					

Infus.	Alstonia conc	
"	anther	conc 1 to vii
"	auranti	" "
"	co	" "
"	buchu	" "
"	calumbæ	conc 1 ad vii
"	caryophylli	" "
"	cascarillæ	" "
"	catechu	" "
"	chirata	" "
"	cinchonæ flav	1 ad vii
"	" rub acid P P	(1885)
"	cuspariæ conc acid	
"	digitalis	" "
"	dulcamara	" "
"	ergotæ conc	"
"	gentianæ co	"
"	Granati Rad.	conc
"	hemidesmid	"
"	hyocyamus	conc
"	jaborandi Ver	"
"	krameria	acid
"	lipuli conc	
"	" comp (Hop Tonic)	
"	marrubi conc	1 ad vii
"	maticæ	" "
"	pruni virg	comp
"	quassia	" "
"	rhei	" "
"	rosæ acid	" "
"	scoparii	" "
"	senegæ	" "
"	sennæ	" "
"	serpentariæ	" "
"	simarubæ conc	" "
"	tritici repentis	" "
"	uvæ ursi repentis comp	
"	valerianæ	" "

Lanimentum	aconiti	
"	arnicæ comp	
"	belladonnæ	
"	camphor ammon	
"	crotonis	
"	hydrargyri	
"	iodi (v liq iodi fort)	
"	opi	
"	" ammon, B P C	
"	saponis	
"	sinapis	
"	" comp	

Liquor	auranti pro syr	
"	calumbæ conc	(1 9)
"	cascara sagrada dule	
"	chirata (1 9)	
"	cinchon flav	(1-40)
"	" pallid	(1 10)
"	cocci	
"	copaibæ et buchu c cubeb	
"	croci pro syr	(1 7)
"	cuspariæ conc	(1 9)
"	ergotæ (as Squibb's)	
"	euonymi et bismuth	
"	euonymi et pepsin	
"	hamamelidis, Sp G	975
"	hemidesmi pro syr	(1 7)
"	iodi fortis	
"	ipæacæ	
"	krameria (1 9)	

Liquor	limonis pro syr	
"	marrubi	" "
"	morphinæ acetatis	
"	" bimeconatis	
"	" hydrochloratis	
"	" tartaratis	(1 per cent)
"	opii sidativus	
"	papaveris alb	(1 3)
"	" "	(1 7)
"	pepticus	
"	pici carb	
"	quassia conc	(1 9)
"	rhamni frang	
"	pro syrup	(1 7)
"	rhœados	(1-7)
"	rhei conc	(1 9)
"	santal flav comp	
"	serpentariæ conc	(1 9)
"	sarsæ co conc	
"	" " duplex	
"	scalis cornuti	
"	" " ammon	
"	sennæ conc	(1 9)
"	" dulcis	
"	" pro syrup	
"	sennegæ conc	(1 9)
"	strych hydrochlor	
"	tolut	(1 7)
"	tritritin	(1 per cent)

Mistura	ammon conc	
"	myrrh co	
"	bismuth co c peps	
"	ferri aromat	
"	gentia conc	
"	guaiaci conc	(1885)
"	sarsæ c pot iod.	
"	sennæ comp	
"	taraxaci co	

Spiritus	ætheris	
"	" nitroæ s g	842
"	" sulph co	850

Spirit	ammon arom	
"	" comp A	
"	" " B	
"	" " fetid	
"	anis	
"	armorac comp	
"	cajuputi	
"	camphor	
"	chloroform	
"	cinnamomi	
"	cochleariæ	
"	juniperi	
"	lavand	
"	menthæ pip	
"	myrsinæ	
"	nucis jugland	
"	rosmarinæ (Ang)	
"	" (F'ot)	
"	sals dule	

Succus	mori	
Tinct	aconit	
"	" (1885)	
"	" Fleming s	
"	agatic	
"	alœæ	
"	alœæ et myrrh	

Tinct. comp. P L.	Tinct. daturæ stule
" alictonia	" digitalis
" ammoniaci	" droseræ rotundifol
" ammon co	" dulcamaræ
" anthemidis	" ergotæ
" antiperiodica.	" " ammon
" apocyan cannab	" erythrophlæi
" arnicæ	" erodactyonis
" " flor, I C P	" eucalypti, B P C.
" asafetidæ	" euonymi, B P C
" auranti	" euonymuni
" " siccæ (1885),	" euphorbiæ pilulifer, B P C
" bals Peru	" ferri acetatis
" baptisæ tinctor	" " perchlor
" berberidis	" " pomat
" belladonnæ	" " sesquichlor
" benzoini comp	" galbani
" " " comp, B P C.	" gallæ
" boldo	" gelsemii.
" bryannæ, B P C.	" gentianæ comp
" buchu	" gossypii
" Calendulæ, B P C	" grindeliæ
" calumbæ	" guaiaci (in vii)
" camph comp	" " B P C
" canellæ	" " ammoniata
" cannab, indicas	" guaranæ
" cantharidæ B P	" gummi rub
" cantharidis	" hamamelidis
" " (1885)	" helleb nig
" capsici	" hydrast canad
" " fort, B P C	" hyoscam (2nd biennial)
" cardam comp	" " (1st ")
" " simplex.	" ignat amar
" carminativa B P C	" iodi
" carophylli B P	" " colourless B P C
" cascara sagrada	" ipecac
" cascariillæ	" iridis.
" cassiæ	" jaborandi pilocarp
" castorei	" jalapæ
" castorei co	" " comp
" catechu	" kino
" chiritæ	" krameriæ
" chorof comp, B P C (1885)	" kurehu
" chloroform et morph comp, B P	" laechanthia tinctor
" " (1885)	" lactucari
" cinicifusæ	" laeicis
" cinchonæ comp	" lavand comp
" cinchonæ comp (1885)	" laxative
" " flav	" leptandriæ
" " rup	" limonis
" cinnamoni	" " siccæ (1885)
" " comp	" litmus
" cocæ	" lobeliæ, B P C
" cocci	" " æther
" cocti grandiflori	" lupuli
" colchici cornu	" lycopodi
" " seminum	" matricæ
" colchiciflor	" moschi
" colocynth comp.	" myrobalam
" condurango	" myrrh
" conu f !	" " comp
" " fruct	" " et boracis.
" convallariæ ma alis, B P C.	" neem
" coto B P C.	" nucis vomicæ
" croci.	" opu.
" cubebæ	" " ammon
" cuspariæ	" opu deodorized, U S P
" damianæ.	" parvire

Tinct	phosphori		Extractum	belladonnæ radices fluidum
"	physalis alkakengi		"	berberidis aquifolii fluidum
"	physostigmat		"	boldo fluidum
"	"	B P C	"	buchu fluidum
"	phytolacæ		"	cacti grandiflor. fluidum
"	picrorhizæ		"	calamus aromaticæ fluidum
"	podophylli		"	calendulæ fluidum
"	"	(rad)	"	calumbæ fluidum
"	pruni virg		"	cannabis Indicæ fluidum
"	pulsatillæ B P C		"	capsici fluidum
"	pyrethri		"	carneubæ fluidum
"	"	comp	"	carobæ fluidum
"	quassia		"	cascara sagrada fluidum
"	"	comp	"	cascarillæ fluidum
"	quebracho blanco		"	castaneæ fluidum
"	quillaiæ		"	caulophylli fluidum
"	quininæ		"	chelidonis fluidum
"	"	ammoniata	"	chimaphilæ fluidum
"	rhei (1885)		"	chirata fluidum
"	"	comp	"	cichorii fluidum
"	"	P L	"	cimicifugæ fluidum
"	rhui toxicundend		"	cinel onæ siyæ fluidum
"	salvias		"	" rubræ fluidum
"	sabinæ		"	cocæ fluidum
"	sanguinaræ		"	colchici radices fluidum
"	scillæ		"	collinsoniæ canadensis flu- idum
"	senegæ		"	co ogyntidis fluidum
"	sennæ comp		"	combretum sudaicum
"	serpentariæ		"	condurango fluidum
"	spigellæ		"	coni fructus fluidum
"	stillingiæ sylvatic		"	convallariæ majalis fluidum
"	stramonii		"	cornus florid. fluidum.
"	stramoniumsem		"	coto fluidum
"	strophanthi		"	cubebæ fluidum
"	sumbul		"	cuspariæ fluidum
"	taraxaci		"	damianæ fluidum
"	tolut		"	digitalis fluidum
"	urgineæ		"	droseræ rotundifollæ fluidum
"	valerianæ, B P C		"	dulcamaræ fluidum
"	"	B P C (1901)	"	echinacæ aurustifoliæ fluidum
"	"	ammon	"	erigeronis fluidum
"	vaçillæ		"	eucalypti fluidum
"	veratri alb		"	euonymi flu dum
"	"	vind B P C	"	euphorbiæ piluliferæ fluidum
"	verbasci thapsi		"	fraxinus excelsioris fluidum
"	viburni		"	fucesculosæ fluidum
"	Warburg's		"	galegæ officinalis fluidum
"	zingiberis.		"	gala aparinæ fluidum
"	"	fort B P C	"	gaultheriæ fluidum
"	"	Tonic osophos	"	gelsemi fluidum
Extractum	absinthii fluidum		"	gentianæ fluidum
"	achilleæ millefolii fluidum		"	" " (comp)
"	aconiti radices fluidum		"	gerani maculati fluidum
"	adianti capillus veneris flu- idum		"	gossypii fluidum
"	æsculus hippocastani fluidum.		"	granati fluidum
"	alchemillæ arvensis fluidum		"	grindellæ robustæ fluidum
"	alettris farinosæ fluidum		"	guaiaci fluidum
"	althem si idum		"	guaranæ fluidum
"	anthemidis fluidum		"	hemame'idis fluidum
"	api graveolens fluidum		"	hæmatoxyli fluidum
"	apocynini cannabi fluidum		"	hepaticæ trilobæ fluidum.
"	arnicæ radices fluidum		"	hemidesmi fluidum
"	"	floris si idum	"	hydrastis fluidum
"	asclepiadis incarnatæ flu- idum		"	hydrangeæ fluidum
"	asparagus officinalis flu dum		"	hyoscyami fluidum
"	aureanti fluidum		"	ipæacuanis fluidum
			"	iris versicoloris fluidum

Extractum	jaborandi fluidum ver.
"	jacarandæ fluidum
"	jalapæ fluidum
"	jambul fluidum
"	juglandis fluidum
"	jucosans regia fluidum
"	kramerie fluidum
"	lachnanthis tinctoriæ fluidum
"	lappæ fluidum
"	leptandro fluidum.
"	lobellæ fluidum
"	lupuli fluidum
"	maidis fluidum
"	manacæ fluidum
"	marrubi fluidum.
"	matricæ fluidum
"	menthæ trifoliatæ fluidum
"	monsoniæ ovata fluidum
"	myrrhæ fluidum
"	phytolacæ decandræ fluidum
"	pichi fluidum
"	pinus canadensis fluidum
"	pinus strobus fluidum
"	piperis methvsti fluidum,
"	kava & kava
"	puscidæ erythrinæ fluidum
"	(Jamaica dogwood)
"	podophylli fluidum
"	pruni virginianæ fluidum
"	pulsatillæ fluidum
"	pyrechri fluidum
"	quassie fluidum
"	querbracho blanco fluidum
"	quillaiæ fluidum
"	rhamni frangulæ fluidum
"	rhei fluidum
"	rhus aromaticæ fluidum
"	" toxicodendron fluidum
"	ribes nigri
"	rose fluidum
"	rubi fluidum
"	rumicis fluidum dock
"	salicis nigre fluidum
"	sanguinarie canadensis fluidum
"	scillæ fluidum
"	scoparii fluidum
"	scutellarie fluidum
"	seminis fluidum
"	serenonæ serrulatæ fluidum

Extractum	senegæ fluidum.
"	senecionis jacobæ fluidum
"	" vulgaris fluidum.
"	senne fluidum
"	serpentariæ fluidum
"	simaroubæ fluidum
"	spigeliæ fluidum
"	spireæ ulbariæ fluidum
"	sterculiæ acuminatæ fluidum.
"	sterculiæ acuminatæ fluidum
"	(miscible)
"	stillingiæ comp fluidum
"	" sylvaticæ fluidum
"	stramonii seminis fluidum
"	stramonii foliæ fluidum.
"	sumbul fluidum
"	tamus communis fluidum
"	tanacetæ fluidum
"	taraxaci fluidum
"	teucrii scordi fluidum
"	thujæ occidentalis fluidum.
"	tritici repentis fluidum
"	ulmus fulvæ fluidum
"	uvæ ursi fluidum
"	vaccini myrtilli fluidum
"	valerianæ fluidum
"	veratri veridis fluidum
"	verbasci thapsi fluidum.
"	verbenæ hastæ fluidum
"	veronica salicifolia ko romikæ fluidum
"	viburni prunifoli fluidum
"	vincæ majoris fluidum
"	visci albi fluidum
"	xanthoxylæ fluidum
"	yerbæ santæ fluidum
"	zingiberis fluidum

Collodion and its preparations

Unum	aloes
"	antimoniali B P 1914
"	auranti B P 1914
"	colchici B P
"	ferræ B P
"	ferræ citrates B P
"	ipæac
"	Opæ B P
"	Pepsinæ B P

Vegetable Tonic Syrup

Vasala Syrup

SECTION 2 — SOLID PREPARATIONS (MISTURA, ETC)

Extractum	abeynthi
"	aconiti
"	" radice alcohol
"	actææ racemose
"	aletris
"	anthemidis
"	belladonnæ alcohol
"	buchu
"	calendulæ
"	calumbæ, R.P. (1885).
"	cannalis indicæ
"	cascarillæ

Extractum	cimicifugæ
"	cinchonæ flavæ
"	" rubræ
"	" pallidæ
"	coactæ
"	colchici
"	" acet
"	colocynthis simp
"	" compositum
"	conu.
"	convul. maj
"	copaibæ resin pur

Extractum	cubebæ alcoholic
"	cuspariæ
"	damianæ
"	digitalis
"	dulcamaræ
"	ergotæ
"	eucalypti fol
"	" gummi liq
"	euonymi succum
"	euphorb Pulvis
"	ferri pomati
"	filicis liquidum
"	fucivasculari
"	" liq, B.P.C
"	gali aparini
"	gelsemii
"	gentianæ
"	hamamelidis
"	hæmatoxyli exot
"	hellebori nigri
"	hydrast
"	hyoscyami viride
"	ignatiæ amaræ
"	ipæcacuanhæ alcoh
"	" acet pulv
"	jalapæ
"	kola
"	krameriæ
"	lecturæ virosæ
"	lobeliæ inflatæ
"	mezeriæthereum
"	monesiæ
"	nucis vomiciæ
"	opi
"	papaveris
"	pareiræ bravæ
"	physostigmatis
"	podophylli
"	quassiæ
"	quillaiæ pulv
"	rhæmni frangulæ
"	rhei anglicanæ
"	jam simp
"	" compositum
"	scillæ
"	senegæ
"	" liq, B.P.C
"	sennæ
"	samarubæ
"	stramonii

Extractum	strophanthi
"	sumbul
"	taraxaci
"	tritici repens
"	uvæ ursi
"	valerianæ
"	verbasci thapsi
"	viburni prunifer
"	yarrow

Granulated sulphate of iron

Jalapæ resina

Liquor	calumbæ conc
"	caulophylli et pulsatillæ
"	chiraci conc.
"	copaibæ et buchu
"	pancreaticæ
"	papain
"	" comp
"	" et bismuth
"	" " euonymi
"	" " uridi
"	" " o euonymi
"	" " pepsin
"	" papaver alb
"	quassiæ conc
"	sennæ conc
"	sennæ conc
"	sennæ dulcis
"	serpentariæ conc
"	taraxaci

Mistura	ammoniaci conc
"	creosoti conc
"	erri comp conc
"	gentianæ conc
"	guaiaci conc
"	myrrh co conc
"	olei ricini
"	pepsina co o bismutho.
"	rotæ (pulv pro) v pulv
"	sarzæ c pot iod
"	sennæ composita
"	taraxaci co

Reletris comp

Podophylli resina

Petrogen sulphur

Quinidin pur

Scammonæ resina

Atropine and its salts

Brucine and its salts

Caffeine and its combinations

Cantharidin and its preparations.

Codeine and its salts

Fel Bovinum Ruscicatum

Gynocard o acid purified.

Kaladana Resin

Morphine and its salts

Sodium Gynocardite

Sodium Tannochoate

Strychnine and its salts

Thymol and its preparations

SECTION 3.—INDIAN MEDICINES

Aqua Ptychotis conc	Extractum kapas liq.
Elaxir aswagandha	" Kurchi liq
" papain	" kurroo liq
Essence of chiretta	" lodh bark liq
" of nim	" melia liq
Decot Kurchi conc	" neusa liq
Extractum abroma liq	" nim liq
" adhatode liq	" opuntia liq
" agropyri liq	" picrorhizæ liq.
" ajwani liq	" physalis liq
" alstonia liq	" puranava liq.
" ammonia liq	" tamaris liq.
" antueria liq	" todallia liq
" asok liq	" tulsi liq
" aswagandha liq	" withania liq
" bakas liq	Ext bouchi liq
" belæ liq	" gulancha liq
" bixa liq	" jambolan liq
" boerhaavia liq	" kantikari liq
" boswellia liq	" khetpapa liq
" calotropis liq	" " with kantikary
" cassia liq	Hydrolyzed extract of rice polishing
" chirettæ liq	Liq euonymum et iridin
" citri liq	" iridin et papain
" coccini	Ptycho papain
" cydonia liq	Tinct apocianite
" datura liq	" bakas
" elettaria liq	" calotropi
" hardwickia liq	" dhaturæ sem
" hemidesmus liq	" gulancha
" hydrophila liq	" kalmeg
" kaju liq	" kaladana
" kalmegh liq	" virgini

INDIAN PLANTS FROM WHICH MEDICINES ARE PREPARED

Anilaki—(Phyllanthus Emblica)	Indrajab—(Holarrhena Antidysenterica).
Arjun—(Terminalia Arjuna)	Kamala—(Mallotus Philippensis).
Ayapan—(Eupatorium Ayapana)	Katki—(Pterorhiza Kurroo)
Biranga—(Embelis Ribes)	Krishna Jira—(Nigella Sativa)
Brahmi—(Bramia Indica)	Muktajhuri—(Acalypha Indica)
Chita—(Plumbago Zeylanica)	Myrobalan—(Terminalia Chebula)
Gokour—(Tribulus Terrestris)	Somraj—(Vernonia Anthelmintica)

Supplementary Schedule of medical preparations to be manufactured under bond in accordance with the rules published under Notification No. 120-4, dated 17th August 1922, from the Commissioner of Customs, Salt and Excise.

Blood Purifying Com	Hemato Sarsaparilla.
K. C. B. Specific	" " with Iodine.
Cough Cold Com	" " gold.
Baldent Camphrodine	Ext. Gokshur Liq
Tinct. Adulsa.	Vibro Asoka
Anodyne	Liqr Arsenicalis
Neo Thymoline	Byr Aurantii
Asran	Pain Reliever
Sarsol	Papaia and Pip n Digestive Mixtures.
Arjun Liq	Scrup Vassala with Hypo T la.
Asoka Cordial	Ext. Abroma Arguta
Ext. Bael et Indrajab.	" Alstonia Scholans.

Santol
Tyrol
Tr Warburgh without Aloe
Ext Myrabolum
Abruma Augusta
Syrup Basaka
Mist Pepsin
Sarwa Jwaramitra
Asoka Abruma Augusta Comp
Tinct Iodit Mitis
Ashokarishta
Panchatikta Kasaya
Swasanshta
Bataharishta
Jakridari Kasaya
Punarnavasava
Kastunkalpa Rasayana
Himanaga Sudraba
Brihat Amritballi
Amritballi Kasaya
Essence of Camphor
Cure for Asthma
Syrup Hpy of Lame
of Comp
Ext Aristolochia
Essence of Apang Lig
Syrup Phos Gle of lime

Spt Catyo payin
Anisi Com
Liq Antiseptic
Tinct Kaladana
, Orris
Syrup Panavaris
Tinct Quinine Comp
Thymoxol
Menthoxol
Camphoroxol
Tr Arnica
, Azadirachta Indica
Syrup Brahmi
, Vasaka with Kantikari
Liq Arsenic Hyd
Cough Cure
Chlorodyne
Kala Tonic
Essence Pudina
Sanihne
Syrup Scallac
, Zinger
Agru

Section 35 4—RULES FOR THE MANUFACTURE IN BOND OF SPIRITUOUS MEDICINAL AND TOILET PREPARATIONS IN SIND

71 No 1257 X, dated 5th October 1922 —In exercise of the powers conferred on him by section 35 A of the Bombay Abkari Act (V of 1878) the Commissioner in Sind is pleased to make the following rules for the manufacture in bond of spirituous medicinal and toilet preparations in the province of Sind —

RULES FOR THE MANUFACTURE OF SPIRITUOUS MEDICINAL AND TOILET PREPARATIONS UNDER BOND

Preliminary

1 Any person desiring to use duty free spirit for the manufacture under bond of spirituous medicinal and toilet preparations must apply in writing to the Commissioner in Sind hereinafter referred to as the Commissioner giving the following particulars —

- (a) name or names and addresses of the applicants,
- (b) name of the place and site on which the factory, hereinafter described as the bonded laboratory is, or is to be constructed,
- (c) date from which the applicants desire to commence the use of duty free spirits,
- (d) the maximum amount of proof spirits likely to be in stock at the bonded laboratory at any one time,
- (e) the amount of the security which the applicant is prepared to furnish as a guarantee for the performance of the conditions under which the privilege is granted,
- (f) A correct plan of the buildings to be used

2 In the case of a distillery or warehouse already established, if the Commissioner considers that increased supervision is necessary in consequence of the grant of the privilege of using duty free spirits for manufacturing purposes the manufacturer will be required to pay to the Excise Department the cost of the extra staff required. In other cases the manufacturer shall pay such proportion of the salary of the staff as the Commissioner may direct.

Manufacture

1 No essences or flavouring materials, which, in the opinion of the Commissioner are not medicinal or toilet preparations shall be made in bond.

2 The spirit to be used in medicinal or toilet preparations shall be obtained in quantities of not less than 10 gallons at a time, from a distillery or a bonded excise warehouse only whence it will be issued under a pass. It shall be removed at once to the bonded laboratory.

3 Spirits received from distillery or warehouse for manufacturing purposes shall be emptied forthwith into a locked vessel in the bonded laboratory. Each such vessel must be fixed and gauged and shall be marked with the words "Plain spirits—Store vessel" and a distinctive number. Tables shall be compiled to show the contents at each inch and tenth of an inch of its depth. Excise ticket locks shall be placed on the mandoor and the discharge cock of such vessels. No plain spirit shall be taken out of the laboratory. The officer in charge must take the dip in each store vessel once every time the spirit is issued as a check on loss or abstraction. The dips thus taken must be entered in the prescribed account (in Form A).

4 No spirit shall be removed from any store vessel until an account of the quantity and strength shall have been taken by the officer in charge.

5 The spirits taken from the store vessel shall be added without delay in the presence of the Excise officer in charge hereinafter referred to as the Excise officer to the respective materials to be treated, and to every percolator or other vessel in which

finished product was removed to stock together with the quantity of removed.

6 The finished preparations shall be kept separate from those in course of preparation and be stored in a separate store-room approved for the storage of finished preparations. The door of each store room must be fastened with an Excise ticket lock. The words "Store No. for bonded medicinal and toilet preparations" must be on the door of each room respectively, in which these are allowed to be stored.

Finished preparations may be stored (a) in bulk, in jars or bottles containing not less than one quart (40 fluid ounces) of the preparation, or, (b) stored ready for issue in bottles of not less than two fluid ounces' capacity, every bottle containing not less than two fluid ounces of a preparation (c) Every preparation stored in bulk must be measured into the storage vessel to the nearest fluid ounces by the Excise officer who must then close and seal the vessel with his official seal

entered in the prescribed register (Form C) (e) In the case of preparations stored in bulk the label on every vessel must be signed and dated by the Excise officer (f) When any of the contents of a vessel referred to in clause (a) has been removed, the Excise officer must enter on the label attached thereto the quantity taken out and the manner of disposal with his signature and date Finished preparations shall only be removed from the store room for use in manufacture under rule 6, or The manufacturer must in which each preparation in respect of preparations referred to in rule (b), but the contents of bottles are to be checked at the time of issue, according to the following scale —

When the number of bottles in any consignment does not exceed 100 the Excise officer is to measure one in every 25 and fraction of 25 up to 50 and one in any remaining number up to 100 When the number exceeds 100, three bottles are to be measured in the first 100 and one in every 25 and fraction of 25 up to 50 and one in any remaining number up to 100 A larger proportion should be measured necessary The Excise officer of bottles issued and how many were checked by measurement Only standard gallon measures and graduated glass measures approved by the Commissioner are to be used in gauging preparations

7 In cases in which it is necessary to use some quantity of a finished preparation instead of, or in addition to plain spirits, the quantity so required shall be brought from the store-room and added in the presence of the Excise officer without delay to the materials to be treated Such quantity shall be separately shown in columns 2 and 3 of Form C, with a reference to the number of the batch from which it was taken, and on the label attached to the percolator or other vessel It shall also be shown in Form D, the entry in column 8 being "used in manufacture of " It shall, however, be deducted from the monthly total of column 8 of Form C, since the spirit contained in it is replaced in stock and is not shown as issued in Form G

8 The Excise officer in charge of the bonded laboratory must, at the time when finished preparations are removed from the store room, take one sample from every 10 or fraction of 10 of the preparations being issued

and send it to the Chemical Analyser for Sind for analysis and test of the amount of proof spirit contained therein for the purpose of checking the declared strength. It is, however, to be understood that a larger proportion of samples may be taken should the Excise officer, in his discretion, consider this necessary. The following procedure is to be observed in sampling the preparations and checking the duty chargeable —

- (1) A sample should be not less than 3 fluid ounces
- (2) Every sample must be taken in duplicate personally by the Excise officer. The cork of each bottle must be sealed by him with a revenue seal, and the name of each preparation must be stated on a label affixed to each bottle. The duplicate samples should be kept under Excise lock until the results of analysis have been reported, unless specially asked for by the Chemical Analyser to replace the original samples or to repeat an analysis. Duplicate samples to which no further reference can be needed may be returned to the manufacturer.
- (3) If any preparation sampled is dangerous to life, the word "poison" must be added on the label affixed to the bottle.
- (4) The samples must be placed in a case and securely fastened with tape or wire provided by the manufacturer, and be sealed by the Excise officer with a revenue seal and delivered without delay at the expense of the manufacturer to the Chemical Analyser.
- (5) The form of advice letter in Form H must be despatched to the Chemical Analyser at the same time.
- (6) If the strength of a sample only analysed is found to exceed by more than 3 per cent. the strength entered on the notice, the difference to the extent of 3 per cent. shall be added to all the entered strengths of the consignment shall be made in calculating the proof quantities and surcharge of duty shall be subsequently levied accordingly.
- (7) When more samples than one are examined from any one consignment, the same rules are to be observed, but the average of the differences between the strengths as entered in the notice and as ascertained by analysis shall be added to all the entered strengths of the consignment in calculating the proof quantities.

For example, two samples of tinctures are taken the strengths of which are entered as 150 per cent. (50 O P) and 92 per cent. (84 U P), respectively. These are ascertained to be 155 per cent. and 93.7 per cent. Since the average of the differences between the entered and the ascertained strengths is 3.85 per cent.

an addition of 3 3 and an extra degree (in all 4 3 degrees) is to be made to all entered strengths in the consignment in calculating the proof gallons.

(8) In any instance in which an excess of 5 degrees or upwards is found in the strength of any preparation, the Commissioner will decide the charge which shall be made for duty.

(9) When an excess of degrees or upwards has been found in the strength of any preparation the true strength as ascertained by the Chemical Analyser must be entered in the batch account in Form D, and an explanation of the alteration must be added in the remarks column

(10) No refund or abatement of duty shall be allowed if the strength of any sample is found by the Chemical Analyser to be lower than that declared by the manufacturer, and in calculating surcharges of duty only the results of analysis of the sample taken from that particular consignment shall be considered

9 The manufacturer shall keep accounts in Forms B, C and D of the spirit received, used and wasted in manufacture and of tinctures etc, issued from the bonded laboratory and the Excise officer in Forms A, E, G and I

10 (a) If the manufacturer has been authorized by Government to supply tinctures, etc, duty free to hospitals and charitable dispensaries under the Government supervision or to mission hospitals and dispensaries to which this concession has been extended by Government, such preparations may be issued under a pass without payment of duty to the amount specified in orders signed or countersigned by a Presidency Surgeon or a Civil Surgeon. The original orders must be retained by the Excise officer as authority for the issues and attached to the notices to which they relate. The Excise officer will write the words "issued under Notice No. . . . , dated the" with his initials and the date on each sheet of the order. Should the order for such preparations not have been signed or countersigned by a Presidency Surgeon or a Civil Surgeon, the preparations may be issued on production by the manufacturer The manufacturer must, in date of issue, produce an order duly signed or countersigned by the Presidency Surgeon or Civil Surgeon concerned. Should he fail to do so, he will be required to pay duty at the prescribed rate.

The manufacturer must produce to the Excise officer a receipt signed by the proper Medical officer acknowledging the receipt of each consignment of duty free preparations. If no receipt for any preparations issued duty free is produced within three months of the date of despatch, or if it should appear that any such consignment or part thereof was not received by the consignee the case must be reported to

- (7) the amount of proof spirit estimated to have been wasted in making absolute alcohol and medicinal and toilet preparations during the months ; and
- (8) the amount in London proof gallons of plain spirit (exclusive of recovered spirit) in hand.

The Excise officer will certify to the correctness of the entries as to the quantity of spirit received and used, quantity of spirit contained in tinctures issued on payment of duty and duty-free, quantity of spirit on which surcharge has been levied and as to recovered spirit, and will forward the statement through the Collector to the Commissioner. When a surcharge has been levied by the Commissioner under rule 8 (8), he must note separately for each such surcharge the quantity so surcharged, the rate of surcharge and the number and date of the Commissioner's order. The Superintendent of Salt and Excise will certify on the statement that the duty and surcharges leviable have been realised in full.

12. Any spirits to be recovered from the marc of drugs or from other residues must be distilled in the bonded laboratory. Distillates must either be used at once in continuation of the preparation of the drug from which they were recovered or be collected in a gauged vessel kept under Excise ticket locks and approved fastenings until they are required again for the manufacture of medicinal preparations. If not required, they may be destroyed in the presence of the Excise officer or be used for such other purposes as may be sanctioned by the Commissioner. In the former case they should be either thrown down a sewer or emptied upon the ground, and the Excise officer shall certify the quantity destroyed and the method of destruction. In the latter case the manufacturer must make previous application through the officer in charge to the Commissioner stating how he wishes to dispose of the spirits. At the same time the officer will take samples of the recovered spirits and send them to the Chemical Analyser with a letter requesting him to advise the Commissioner as to the propriety of allowing the spirit to be disposed off in the manner proposed by the manufacturer. Before any portion of the recovered spirits is removed from the receiver an account of the quantity and strength must first be taken by the officer in charge. All other residues from the laboratory shall remain on the bonded premises until all the spirit contained in them has been dissipated.

13. Any wastage which, in the opinion of the Commissioner, is excessive or not properly accounted for, shall be charged with duty at the full tariff rate.

14. The building in which the manufacture of medicinal and toilet preparations from duty-free spirit is allowed shall be separate from that in which spirit is manufactured or used for any other purpose. The windows of the bonded laboratory and store-rooms shall be fitted with malleable iron bars not less than three-quarters of an inch in thickness, set not more than 4 inches apart, and fixed in the brick-work to a depth of at least two

inches at each end. On the inside of each window there shall be securely fastened to the bars stout wire netting the apertures in which must not exceed 1 inch in diameter. There shall only be one entrance to the bonded laboratory and to each store room respectively, which must open into the distillery or warehouse enclosure and the door of each shall be secured by Excise ticket lock. Each building must be closed from sunset to sunrise. The premises and accounts pertaining to the manufacture shall at all times be open to inspection by the Commissioner, the Collector, the Superintendent of Salt and Excise or any officer deputed by any of them not lower in rank than a Sub Inspector.

FORM A.

*Not account of spirit received from the Excise Warehouse at the Bonded Laboratory
the Distillery Spirit Stores*

[illegible]

FORM C

Preparations manufactured

month of June 1915

Date of issue	Spirit used in manu- facture		Name of preparation	Date when manu- facture com- pleted and arti- cles removed to stock	Spirit remaining in finished preparation			Actual wastage		Estimated wastage	Initials of Officer in charge	Serial number with quantity on vessels re- moved to store
	Bulk	Proof* gallons			Bulk gallons	Strength	Proof	Proof	Proof			
1	2	3	4	5	6	7	8	9	10	11	12	
1st June 1915	4 0	6 3	Spt Ether Nit	16th June 1915	3 2	O P	4 9	1 4	2 0	A B	Batch No 700-- 01	
1st	34 1	63 5	Tinct scillan	10th	60 0	4 8	47 0	5 9	5 6	A B	Batch No 01-- 1 2 3 4 5 and 6	
10th												
7th	7 7	12 0	Spt Ether Nit	24th	7 0	O P	10 8	1 0	1 5	A B	Batch No 01-- 1 2 3 4 5	
24th												
4th			Tinct Gentian Co									
6th												
			Total of completed preparation for the month of June 1915									
			Total issued during month (Form C)				63 3	8 5	8 7			
			(Taking the balance of the previous month to be 83 51 L i gals)				83 9					
			Balance on hand				870 9					

*No figures appear in these columns until the invoice is removed to stock whereupon the total of the recorded quantities shown on the percolator is entered in the left hand column. Actual wastage will be difference between columns (3) and (8)

FORM D

Stock account of each medicinal or toilet preparation

(Name of preparation—Ext Cascara bag 1 in)

Date	Receipt.					Issues.				Balance in hand		In title of the report in charge	Remarks
	Batch No	Name and number of vessel in which stored	Bulk	Strength	Proof	Date	Number and date of pass	Bulk	Proof	Bulk	Proof		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15th May 1915	600	Jar No 74	60	UP	19	4th June 1915	No. 17 dated 4th June 1915	20	06	40	12	A R.	
		Jar No 82											

FORM E

Account of spirits recovered in the Bonded Laboratory

(No 2 Capacity, 48 6 gallons Depth 33 8)

Date	Dip	Bulk gallon	Tem- perature	Indi- cation	Strength	Proof.	OBSERVATION	Officer's Initials.
							How recovered spirit disposed of and number of Commissioner's orders	
1	2	3	4	5	6	7	8	9
1915					U P			
15th June	20 to 0	31 6	84	70	27 4	22 9	Destroyed—Thro w n down sewer in my presence	A B
21st	02						Intermediate check dip	A B
22nd	3 0						Ditto	A B
23rd	4 0						Ditto	A B
24th	5 1						Ditto	A B
25th	5 0						Ditto	A B
26th	5 to 0	8 4	88	10	O P 61 4	12 7	Removed for use in preparation of Spt Æther Nit	A B

FORM F

*Application for pass for removal of medicinal or toilet preparations
from the Bonded Laboratory at*

To

THE EXCISE OFFICER IN CHARGE

We hereby request a pass for the removal of the undermentioned medicinal preparations from our Bonded Laboratory at and we hereby declare that the strengths of spirit as stated hereunder are correct to the best of our knowledge and belief

We send herewith the Collector's receipt for duty paid on 12 5 L P gallons at the rate of Rs 5 per L P gallon

Dated this 4th day of June 1915

Signature

FORM F—contd

Name of Preparation.	Batch No.	I. Alkaline Jars or drums		Strength.	Full strength.	L.P. strength.	Duty payable (This when the rate also on the total amount)	Date when strength last checked by Chemical Examiner	Whether sample has been sent from this consignment and date when sent.	Result of analysis	Folio in sample register	Surcharge of duty payable if any	Date when surcharge reported to Commissioner	Observation.
		Quantity contained in each jar or drum and so on	Number											
1	2	2A	2B	3	4	5	6	7	8	9	10	11	12	13
Aqua Amethi Con				Proof	0 6 0 6									
				U P						U P				
Ext Cascara Sag	600			6 5	2 0 0 6				16th May 1915	67 5	1*	NIL		
				O P										
Ext Ipecac Liq	10			45 6	2 0 2 0									
				O P										
Spt Ether Nit	300			54 0	4 0 4 1									
				O P										
Tin-t Belladonna	2.0			1 4	2 0 2 0									
				O P										
Liq Caulophylllet Pulvat	70			6 0	0 3 0 4									
Total						12	140 10							

(Rupees one hundred and forty and annas ten only)

If a surcharge arises the particulars must be inserted on this form. The manufacturer must be asked to pay the surcharge to the Collector to whom this form must be sent. The Collector will then send this form to the Excise Commissioner after informing the officer in charge that the surcharge has been paid.

FORM G.
Medical preparation issued

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Date and number of pass	Name of preparation	Batch number	Bulk gallons and fluid ounces	Strength declared	Strength found on analysis	Proof gallons	Issued duty free	Issued duty	Amount of duty paid	Surcharge of duty	Destination of duty free	Date of acknowledgment of duty free issues	Remarks	Officers
No 1 4th June 1915	Aqua Anethi Con Extract Cascara Sag Liq Extract Ipecac Liq Spirit Ether Nit. Tinct Belladonna Liq. Caulophyllid Pulver	2 600 10 300 250 70	0 6 2 0 2 0 4 0 2 0 0 3	Proof 68 5 U P 45 6 O P 54 0 O P 1 4 O P 6 0 O P	67 5 U P	0 6 0 6 2 9 6 1 2 0 0 3		0 6 0 6 2 9 6 1 2 0 0 3		Rs a p				A D
No 2 20th June 1915	Extract Belladonna Extract Prunl Virg Liq Extract Glucyrrh Liq Tinct Card Co	200 310 410 500	0 5 0 5 1 0 4 5	33 0 O P 84 0 U P 60 0 U P 4 0 U P	33 0 O P	0 7 0 1 0 4 4 3	0 7 0 1 0 4	12 5 0 7 0 1 4 3	140 10 0			25-6 19		A D
No 3 20th June 1915	Tinct Zingib Fort Spirit Ammon Aro mat	502 536	1 0 4 0	40 4 O P 13 0 O P	16 5 O P	1 4 4 5	1 4 4 5	1 4 4 5		4 8	Medical Store keeper Alipore			A D
	Total					11 4	1 2	10 2	114 12 0	4 8				A D
	Total for the month					23 9	1 2	22 7	255 6 0	4 8				A D

FORM II

Advice of sample sent for estimation of alcoholic strength

To

THE CHEMICAL ANALYSER FOR SIND, KARACHI

SIR,

I beg to advise despatch of the undermentioned samples of medicinal preparations for estimation and report of their true alcoholic strengths

I have the honour to be,

Sir,

Your most obedient servant,

Officer in charge

Dated

Name of preparation	Batch No	Strength found by analysis	Remarks	Initials

The Excise Officer must send two copies of this advice to the Chemical Analyser for Sind, who will return one copy duly filled in and signed

Chemical Analyser in Sind

FORM I

Account of samples of tinctures, etc, sent to the Chemical Analyser for Sind

Date when sent	Description	Batch No	Strength declared by manufacturer	Quantity in stock	Strength found on examination	Initial of officer in charge	Number and date of report upon samples from the Chemical Examiner	Remarks
1	2	3	4	5	6	7	8	9
16th May 1915	Ext. Cassia Sag. Liq.	600	U P 68.5	60	U P 67.5	A B		

*Section 35 A (a) (IV) — RULES FOR THE BOTTLING OF FOREIGN
(FERMENTED) LIQUOR*

72. No F L 5—8, dated the 12th December 1914, as amended by No F L 5—8 dated the 3rd March 1915 —The following Rules are prescribed by the Commissioner of Customs, Salt, Opium and Abkari under section 35A (a) (iv) of the Bombay Abkari Act, V of 1878, as amended by Act XII of 1912, for the bottling of foreign liquor in the Presidency proper —

(1) No foreign liquor of any kind (except fermented liquor and methylated spirit) may be bottled in any place other than the Customs Warehouse at Bombay, where the bottling operations will be subject to the rules framed by the Commissioner under section 100 of the Sea Customs Act. Fermented liquors may be bottled on the premises covered by a wholesale or retail "Off" license, with the previous permission of the Collector endorsed on the license, and on payment of such an additional fee as the Commissioner may fix in the rules framed under clause (d) of section 35 A. The bottling of methylated spirits is not subject to these rules.

(2) The bottling operations in the case of fermented liquors shall take place not more than four times a month, and shall be conducted on the licensed premises only during such hours as may be fixed by the vend license for the sale of liquor on those premises.

(3) Three days' notice of his intention to bottle shall be given by the Licensee to the Excise Officer in whose charge the shop is situated.

(4) The bottles to be used shall be cleaned and shall be rinsed immediately before bottling commences with a freshly prepared solution of permanganate of potash —

(5) The bottles shall as soon as they are filled be corked and sealed or capsuled. Each bottle shall bear a label correctly showing the description of the liquor contained therein, the place of bottling and the full name of the Licensee by whom bottled.

(6) The whole of the contents of a cask shall be bottled at one operation.

(7) The Licensee's accounts shall be adjusted by writing off ullage and wastage as soon as bottling is finished.

(B G G, Part I, 1914, page 3042, and B G G, Part I, 1915, page 8247.)

*Section 35 A (a) (IV) — RULES FOR THE BOTTLING OF FOREIGN
LIQUORS (SPIRITS, WINES AND FERMENTED LIQUORS) IN
THE PROVINCE OF SIND*

73. The following rules are prescribed by the Commissioner in Sind under section 35-A (a) (iv) of the Bombay Abkari Act, V of 1878, as

amended by Act XII of 1912, for the bottling of foreign liquor in the Province of Sind —

(1) Foreign liquors of all kinds (*viz*, spirits, wines and fermented liquors) may be bottled on premises covered by a wholesale license, and fermented liquors only may be bottled on premises covered by any other foreign liquor license, with the previous permission of the Collector and on payment of an additional fee amounting in the case of a wholesale license, to Rs. 100 when all kinds of foreign liquors are bottled and to Rs. 50 when only fermented liquors are bottled, and in the case of any other license, to Rs. 50

(2) The bottling operations shall take place not more frequently than once a week except with the special permission of the Collector, and shall be conducted, under the supervision of an Excise officer, in a room on the licensed premises approved by the Excise authorities, during such hours as may be fixed by the vend license for the sale of liquor on those premises

(3) Twenty four hours' notice of his intention to bottle in the case of large towns and 48 hours in the case of mofussil shall be given by the licensee to the Excise Officer in whose charge the shop is situated

(4) The bottles to be used shall be cleaned and rinsed, immediately before bottling commences, with a freshly prepared solution of permanganate of potash

(5) The bottles shall, as soon as they are filled, be corked and sealed or capsuled. Each bottle shall bear a label correctly showing —

(a) the name of the bottler in full,

(b) the place of bottling

(c) the country of manufacture

(6) An account must be kept of the liquor bottled from time to time from each cask

(7) The licensee's accounts shall be adjusted by writing off ullage and wastage as soon as a cask is emptied

(Commissioner's No Exc 250, dated 21st May 1917, and No Exc 340, dated 19th April 1918)

Section 35 A (a) (f) (ii) and (vi) — RULES REGULATING THE SALE OF MASALA LIQUOR IN THE DISTRICTS OF AHMEDABAD, BROACH, THANA, PANCH MAHALS AND SURAT, IN THE LEASED MAHIKANTHA AGENCY AND IN SANKHEDA MEWAS

74 No C L 4—15 dated the 16th May 1916 —In exercise of the powers conferred by section 35 A (b), (f) (ii) and (vi) of the Bombay Abkari Act, 1878, the Commissioner of Customs, Salt, Opium and Abkari, Bombay, has framed the following rules regulating the sale of masala (sweetened and flavoured) liquor in the districts of Ahmedabad, Broach, Thana,

Panch Mahals and Surat, in the leased area of the Mahi Kantha Agency and in the Sankheda Mewas of the Rewa Kantha Agency —

- 1 Masala liquor shall be sold at prices not less than the sanctioned rates of excise duty and not more than the maximum retail prices which shall be specified in schedule B to the license held by every retailer authorised by the Collector or the Political Agent concerned to sell such liquor

sealed and labelled The seal used shall bear the Government Coat of Arms and the words ^{Ahmedabad}Broach ^{Godhra}Surat ^{Dabhoda}Distillery," ^{Thana}Wadia

as the case may be, and the label shall be inscribed with the following particulars in the vernacular of the district concerned —

- (1) The price
 - (2) Quantity and strength
 - (3) The place of manufacture
 - (4) The kind and quantity of liquor, i.e. Mosambi, Elchi or Rose, ordinary, superior or extra superior
- 2 Masala liquor whether ordinary, superior or extra superior shall be sold at prices not less than the sanctioned rates of excise duty and not more than the maximum retail prices which shall be specified in schedule B to the license held by every retailer authorised by the Collector or the Political Agent concerned to sell such liquor
- 3 A separate account of masala liquor shall be kept at the shop in the form used for ordinary country spirit
- (B G G, Part I, 1916, pages 995-996)

Section 35 A — RULES REGULATING THE MANUFACTURE OF MASALA LIQUOR IN THE DISTILLERIES AT PANCH MAHALS SURAT (NOW CLOSED) IN THE LEASED AREA OF THE MAHI KANTHA AGENCY AND SANKHEDA MEWAS AND IN THE WAREHOUSES AT AHMEDABAD, BROACH AND THANA

75 No C L 4/15 dated the 16th May 1916 — In exercise of the powers conferred by section 35A (a) (i) and (c) and (f) (i) (ii) and (vi) of the Bombay Abkari Act, 1878 the Commissioner of Customs Salt Opium and Abkari Bombay, has framed the following rules regulating the manufacture of masala (sweetened and flavoured) liquor in the distilleries established in the districts of the Panch Mahals and Surat in the leased area of the Mahi Kantha Agency, in the Sankheda Mewas of the Rewa Kantha Agency, and in the warehouses at Ahmedabad, Broach and Thana —

1. No material other than mhowra flowers, molasses cane juice (shir), unrefined cane sugar (gur) unrefined palm sugar (jagri), cardamoms, musseeds, rose flowers oranges orange peel, mosambi peel, liquorice, fennel seeds, coriander seeds and pine apples in the distillation and preparation and sugar in the sweetening of masala liquor, no colouring matter other than burnt sugar cochineal or saffron shall be used

2 All masala liquor shall be prepared in a room or rooms set apart for the purpose in the Godhra Distillery or Ahmedabad warehouse and Surat Broach Dabhoda Thana Wadia

shall be separately accounted for in the distillery or warehouse accounts as the case may be

3 Only spirit within one proof degree above or below 25° U P may be flavoured, sweetened and coloured

4 The sweetening, flavouring, colouring and bottling of masala liquor shall be conducted in the presence of the Inspector or Sub Inspector in charge of the distillery or warehouse, as the case may be, who shall check the capacity of one bottle in each lot of twenty used

license be reported for orders

5 In calculating the duty payable on the masala spirit the strength shall be taken as 25° U P and the quantity as that ascertained after the addition of the flavouring, sweetening, and colouring materials

6 The apparent as well as the real strength of masala liquor issued from any distillery or warehouse above named shall be shown on the permits under which it is transported.

7 Masala liquor shall be issued to retailers in bottles only. The bottles shall be of the capacity of 8 drams and 4 drams respectively. Each bottle shall be corked, sealed and labelled. The seal used shall

bear the Government Coat of Arms and the words "Godhra Surat Dabhoda Wadia Distillery

or Ahmedabad Broach Thana Warehouse" according as the liquor is issued from the

distillery or warehouse. The label shall be inscribed with the following particulars in the vernacular of the district concerned—

- (1) The price
- (2) Quantity and strength
- (3) The place of manufacture.
- (4) The kind and quality of liquor, e.g., Mosambi, Elchi or Rose; ordinary superior or extra superior

The bottles to be used shall be clean and shall be rinsed immediately before bottling commences with a freshly prepared solution of permanganate of potash

Section 35 A — RULES REGULATING THE CULTIVATION OF HEMP
AND THE MANUFACTURE OF GANJA THEREFROM, ETC., IN THE
BOMBAY PRESIDENCY (EXCLUDING SIND AND ADEN)

76 No 1/2, dated 7th September 1921 — In exercise of the powers conferred by clauses (a) (ii) and (v) of section 35A of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of all previous notifications, so far as they relate to the cultivation of hemp and the manufacture of intoxicating drugs therefrom and the storage in, and the removal of, such drugs from the bonded warehouses established in the Bombay Presidency (excluding Sind and Aden), the Commissioner of Customs, Salt and Excise, Bombay, has made the following rules for regulating the cultivation of hemp and the manufacture of ganja therefrom in the Bombay Presidency (excluding Sind and Aden), and for the deposit of hemp drugs in the bonded warehouses established in the said Presidency and for the removal thereof from such warehouses —

PRELIMINARY

1 *Interpretation* — In these rules, unless there be something repugnant in the subject or context —

- (1) "Commissioner" means the Commissioner of Customs, Salt and Excise, Bombay
- (2) "Deputy Commissioner" means the Deputy Commissioner of Salt and Excise of the Division in which the warehouse is situated and in the case of the Ahmedabad Warehouse the Deputy Commissioner of Excise, Bombay Presidency
- (3) "Collector" includes any officer appointed under the Act to perform the duties of a Collector under the Act
- (3a) "Superintendent" means the Superintendent of Salt and Excise for the area in which the warehouse is situated
- (4) "Officer in charge of the warehouse", "Warehouse Officer" or "Officer in charge" means the Excise Officer appointed under rule 11 to be in charge of a bonded warehouse
- (5) "Presidency proper" means the Bombay Presidency excluding the Province of Sind and the Settlement of Aden
- (6) "Hemp Drug" means any intoxicating drug as defined in the Bombay Abkari Act, V of 1878, that is, prepared or in any way obtained from hemp
- (7) "Depositor" means the owner of any hemp drugs stored in a bonded warehouse in accordance with these rules

I — The cultivation of hemp and the manufacture of ganja therefrom

2 *Licenses required for the use of warehouse*
 use of warehouse will be permitted only
 Commissioner in :
 District as that officer may, subject to the orders of the Commissioner,
 from time to time prescribe

(2) Licenses may, at the discretion of the Deputy Commissioner, be granted in Form H D 6 to the following persons for the purposes stated respectively —

- (a) to the holder of a license in Form H D 1 or to the purchaser of such licensee's hemp crop or to any person to whom the ganja manufactured from such crop is transferred or sold by the licensee, authorising such licensee purchaser or transferee to deposit in and sell by wholesale at the bonded warehouse at Ahmednagar ganja manufactured from hemp produced in accordance with the terms of the license
- (b) to any person desiring to import or transport and keep on hand stocks of hemp drugs for export to countries outside India authorising him to deposit such stocks in bond in the bonded warehouse at Bombay and to sell the same thereat wholesale to any person for exportation to such countries
- (c) to the holder of a license in the prescribed form for the wholesale sale of hemp drugs at a shop authorising him to deposit such drugs in and to sell the same by wholesale to licensed dealers at a bonded warehouse in the Presidency proper

(3) Any person licensed to sell hemp drugs by wholesale or by retail may, pending removal to his vend premises deposit in a bonded warehouse any such drug imported or transported by him and intended for sale at his shop under cover of his wholesale or retail vend license

3 *Particulars in application for license* —Every application for a license

* (a) Name caste and residence of applicant (b) Applicant's father's name (c) Survey No. Plot No. Village (petha if any) in which land is situated (d) Estimated area

in Form H D 1 or Form H D 6 shall contain the marginally* noted particulars. An application for a license in Form H D 1 shall be made by the occupant or with the special permis-

sion of the occupant by the tenant of the land on which it is intended to cultivate hemp. It shall be presented to the Hemp Drugs Inspector of the taluka in which the land is situated; that officer, after making the necessary inquiries, shall report thereon to the Superintendent of Salt and Excise, Nasik Sub-Division, and shall forward to him the forms of the licenses applied for duly filled in. The Superintendent shall submit the application with accompaniments to the Deputy Commissioner.

to the particulars contained in rule 3 the number and date of the license in Form H D 1 held by the vendor of the standing crop

5 *Applications for licenses when to be submitted. Renewal. Consequence of non renewal* —(1) Applications for licenses in Form H D 1 or H D 6 shall be submitted on or before the 15th May or 31st October respectively in each year after which dates no application will be considered with reference to the ensuing crops respectively provided that when a license asked for is only for storage and wholesale vend at a

warehouse and not in connection with any license granted in Form H D 1, an application therefor may be submitted at any time

license

6 *Fees for licenses*—No fee shall be charged on the application or for a license in Form H D 1, or the counterpart of a license in Form H D 6 but a fee of Rs 15* will be charged for a license in Form H D 6 in the mofussil and Rs 50 in the City of Bombay or such other amounts as may be fixed from time to time. A depositor shall not be called upon to pay a separate charge for the use of the warehouse for storage purposes, the fee paid by him for his license in Form H D 6 being inclusive of such charge. A court fee stamp of the value of one anna shall be affixed to the application for a license in Form H D 6.

7 *Cultivator or purchaser intending to harvest crop and to manufacture ganja shall obtain permission, procedure in harvesting and manufacture of ganja*—(1) Before cutting a crop raised under a license in Form H D 1 the licensee or if the licensee has sold the standing crop the purchaser shall not less than one week before he commences to harvest the crop, submit an application in Form H D 2 to the District Excise Inspector Ahmednagar Range for permission to harvest his crop and to manufacture ganja therefrom. The application shall be accompanied by the license in Form H D 6 on which latter the aforesaid officer shall endorse in Form H D 3 the requisite permission to harvest the crop and to manufacture ganja therefrom at a place which shall be specified by him in the said endorsement.

(2) As soon as the whole or a part of the crop has been gathered in, the licensee or purchaser shall orally apply to the District Excise Inspector or Assistant or Sub Inspector of the Range for a pass authorising the transport of the hemp from the field to the manufacturing yard specified. All hemp harvested on any one day shall be transported to the said yard on the same day, and a separate pass shall be taken out for each day on which any portion of the hemp crop is to be so transported from the field. The pass shall be in Form H D 4 and shall be in duplicate. The counter foil of the pass shall be returned by the issuing officer and the duplicate handed to the licensee or purchaser. As soon as the hemp covered by a pass so obtained is taken to the manufacturing yard the licensee or the purchaser of the crop as the case may be shall give intimation in writing of the fact to the said officer.

* The Commissioner of Customs, Salt and Excise has reduced this fee as shown below—

(1) Rs 1 in the case of cultivators where the total area cultivated does not exceed 3 acres and to

(2) Rs 10 where it does not exceed 10 acres

(vide Commissioner's No 136 I dated 22nd August 1923)

8 *Licensee or purchaser to work under the superintendence of the Hemp Drugs Inspector during harvest and manufacture of ganja*—During the harvesting of a crop raised under a license in form II D 1 and the manufacture of ganja therefrom the licensee or the purchaser of the crop as the case may be shall work under the general superintendence of the Hemp Drugs Inspector and his subordinates and shall comply with all orders given by him for safeguarding the revenue. All plants uprooted in the process of cultivation shall be destroyed under the supervision of the said officer or of such of his subordinates as he may direct. All plants shall be uprooted as soon as possible after the completion of harvesting operations and destroyed.

9 *Licensee to deliver balance of crop in his possession to Deputy Com*

officer deputed by him the whole of the produce of such cultivation that may remain in his possession on that day. The aforesaid officer shall thereupon put up to auction and sell to the highest bidder the whole of

or sale of the produce be paid to the licensee

II—*The Establishment, Management and Control of Bonded Warehouses for Hemp Drugs*

10 *Warehouses*—Warehouses for the deposit in bond of ganja produced or manufactured under the foregoing rules or of hemp drugs imported from places outside the Presidency proper shall be provided at such places in the Ahmednagar District or at such other places in the Presidency proper as the Commissioner may from time to time order under section 15 of the Act.

and every depositor or his duly authorised agent and every other person employed by or on behalf of either of them to conduct any operations in the warehouse shall obey all lawful orders issued by such officer. The key of the warehouse shall be in such officer's custody and the warehouse shall be opened and closed by him or in his presence.

12 *Days and hours during which warehouse shall be open*—Every such warehouse shall be open on all days other than Sundays and public holidays from 11 a.m. to 6 p.m. If found necessary by the officer in charge the warehouse may be opened on Sundays and public holidays for the purpose of re-arranging bales, ascertaining weights, removing or destroying refuse ganja, receiving consignments of fresh ganja or cleaning the premises, etc. or for the purpose of performing any urgent Government work.

19 *Transfer of stock*—Any depositor, other than one belonging to the classes specified in the rules 2 (2) (b) or 2 (3) may, with the previous written permission of the officer transfer all or any portion of his stock of drugs to the name of any other depositor owning stocks in the same warehouse

20 *Facilities to be given to depositor for inspection of stock and transaction of business*—A depositor shall be allowed all reasonable facilities for inspecting the stock of drugs owned by him and for transacting his business. He shall take such measures as may be necessary to keep his stocks in good condition but no manipulation of stocks will be permitted except for the purpose of separating the refuse from the good ganja in his stock of uncleaned ganja

21 *Stock taking*—All stocks of hemp drugs at warehouses shall be tested by weighment once in six months by the Superintendent and once a year by the Deputy Commissioner

III—The deposit of hemp drugs in warehouse and their removal there from and the disposal of refuse drugs and of drugs unfit for use

22 *Verification of hemp drugs before deposit in warehouse*—All hemp drugs which it is intended to deposit in a warehouse established for the purpose shall, before being stored in such warehouse or brought to account in the prescribed registers, be weighed and the weight ascertained, and the marks and seals on the packages containing such drugs shall be verified by means of the corresponding entries made in the passes which, as hereinafter prescribed, shall cover each consignment. The weighment shall be made and any discrepancies thus ascertained shall be reported as hereinafter prescribed

23 *Each package to be separately weighed and verified*—Each package of drugs arriving at a warehouse and intended for deposit therein shall, before being taken into store, be weighed separately in its original packing and the gross weight so ascertained shall be compared with the gross weight shown in the pass covering the consignment

24 *Procedure in case of discrepancy between the gross weight of a package ascertained by weighment, and that shown in the pass*—If there be any slight discrepancy between the gross weight of any package so ascertained and that shown in the pass, the aggregate gross weight of all packages in the consignment shall be ascertained and compared with the corresponding weight entered in the pass. Should this be found correct, the

weight of any package though the aggregate gross weight tallies, the package shall be opened in the presence of the officer in charge and the owner of the drug contained therein or the latter's agent, and the net weight ascertained by actual weighment shall be accepted as the true weight

or *Proved to be the same as that shown in the pass*

weight as ascertained by actual weighment not agree with that entered in the aforesaid documents, while the ascertained gross weight of any single package also differs from that reported by the officer at the place of despatch, the circumstances of the case shall be forthwith reported to the Deputy Commissioner through the Superintendent and his orders

entered as actually ascertained after weighment and the net weight, as the same may have been reported by the officer at the place of despatch, a note being made at the same time on the card that the Deputy Commissioner's decision is being awaited in the case

26 *Power of warehouse officer to require attendance of depositor for verification of consignment*—The officer in charge shall be competent to require the depositor concerned to attend personally or by an authorised agent at the warehouse on the arrival of a consignment, and he shall, in the presence of such depositor or agent, forthwith proceed to examine the seals on the packages, the condition in which the latter are received at the warehouse and any other particulars and shall verify the total number of packages and their gross and net weight as above laid down. Should the depositor or his agent fail to attend, as required, the officer in charge may proceed with the examination and weighment in the absence of such person. In case of such absence the aforesaid officer shall be further competent to engage the requisite labour and to recover the cost thereof from the depositor concerned.

27 *Protests against improper examination or incorrect weighing of a consignment by the warehouse officer*—Any protest as to improper examination or incorrect weighing of a consignment by the officer in charge shall be made by the depositor or his agent personally to the said officer at the time of the alleged improper examination, the latter shall, on such protest, re-examine and re-weigh the package or packages in respect of which the protest is entered. The second examination and weighment thus made shall be final and the weight thus ascertained shall be entered in the prescribed registers of the warehouse. No protest shall however be entertained if the depositor or his agent has not been present after being required to attend by the officer in charge or if the protest is not entered at the time of the examination and weighing.

28 *Accounts Daily Register, Personal Register and Register of Uncleaned Ganja*—The officer in charge of each bonded warehouse shall maintain true accounts of all deposits, withdrawals, issues and balances of hemp drugs in the bonded warehouse in Forms H D—14 and H D—15, to be called respectively the Daily Register and the Personal Register of Hemp Drugs at the Ahmednagar Warehouse he shall further maintain a supplementary Register in Form H D—16 to be designated the Register of Uncleaned Ganja. He shall also maintain such other accounts and in such form as the Commissioner may from time to time prescribe, and every depositor and his agent, if any, shall render such officer all reasonable assistance in the collection of such information.

as he may require for the purposes of such registers or other accounts, so far as such information relates to such depositor's dealings and operations in the warehouse

29 *Ganja produced or manufactured in the Presidency proper to be transported to and deposited in warehouse after examination by Hemp Drugs Inspector*—Ganja produced or manufactured in the Presidency proper shall as soon as it is examined and weighed by the Hemp Drugs Inspector or Assistant or Sub Inspector, be transported from the place of manufacture to, and deposited in, the warehouse provided for it under cover of a pass in Form H D—5 to be issued by the examining officer on a verbal application being made therefor by the manufacturer. A fresh pass shall be obtained for each consignment of manufactured ganja to be taken from the yard to the warehouse and each such pass shall as soon as the ganja covered thereby reaches the warehouse, be given up to the officer in charge of the warehouse. The whole outturn of the manufacturing season shall be stored in the warehouse not later than the 31st January in each year

30 *Hemp drugs imported into, or transported from, one warehouse to another in the Presidency to be forthwith deposited in warehouse*—Hemp drugs imported into, or transported from, another warehouse situated within the Presidency proper shall on arrival be lodged forthwith in the bonded warehouse specified in the pass under which they are imported, or transported

31 *Packages to be securely packed and sealed Particulars to be shown on each package*—Every package containing drugs imported or transported from other warehouses or brought in from the manufacturing yards and intended for deposit in a warehouse shall be securely bound in gunny of good quality and shall be properly sewn and shall be sealed with the official seal of the officer in charge as well as with that of the depositor. A card shall be securely fastened to each package specifying the following particulars—

- (a) Name of depositor
- (b) Number of depositor's license
- (c) Distinguishing mark and register serial number of package
- (d) Description of the drug in the package
- (e) Gross weight of package and net weight of drug contained therein.
- (f) Date of receipt at the warehouse

32 *Stocks of cleaned ganja to be kept in packages of one maund weight each*—So far as practicable stocks of cleaned ganja shall be kept in packages of one maund weight each

33 *Depositors to furnish boxes for keeping samples of drugs to be shown to purchasers*—Every depositor shall furnish at his own expense small wooden boxes for keeping samples of the drugs held by him in stock. The boxes shall be provided by the depositor with locks and keys and shall be hung on the walls of the storage rooms immediately over or by the side of the stock which their contents represent. He shall in the first instance, exhibit to likely purchasers only the samples kept in the

boxes, and when, on approval of a sample, a purchaser desires to inspect the contents of the bale which the sample represents, the depositor shall, with the permission and in the presence of the officer in charge open the bale and reseal it after the inspection in the manner prescribed above (*vide* rule 31)

34 *Drugs how to be stored*—Hemp drugs shall be stored in bond under lock and key in such manner that no person can have access there to without the permission of the officer in charge. Drugs of different kinds shall be separately stored, the property of each depositor being arranged in lots separate from that of every other. Within each lot the pack-
Each depositor shall
he Deputy Com
miss is stock of ganja

35 *Procedure in case of cancellation or non renewal of depositor's license*—Should the license of any depositor be cancelled, or should it not be renewed to him on its expiry, such depositor shall clear his stock from the warehouse within seven days from the date of receipt of the order of cancellation or from the date of expiry of his license as the case may be. Any depositor failing to dispose of his stock in accordance with this rule shall surrender the same to the Deputy Commissioner, who shall sell the same at the owner's risk if it is fit for consumption or if not shall order it to be destroyed.

36 *When hemp drugs may be removed from a warehouse*—Hemp drugs imported into and ganja manufactured within the Presidency proper and deposited in a bonded warehouse may be removed therefrom for any of the purposes below mentioned, viz (I) for transport or export to another bonded warehouse situated respectively within or outside the said presidency, (II) for export by sea or by land to Native States or Possessions of Foreign Powers in India, or by sea to countries outside India, (III) for transport to wholesale or retail shops for consumption within the Bombay Presidency proper.

Provided that removal of drugs for export to countries outside India shall be allowed only in case of drugs deposited in the warehouse in the City of Bombay.

37 *Removal of hemp drugs under bond*—Subject to the rules in that behalf the removal of hemp drugs from a warehouse for the purposes mentioned in clause (I) of rule 36 may be allowed under bond, but in the case of removals for export or transport under clause (II) or clause (III) of the same rule removal shall be permitted only after full payment of duty and on production of the Treasury receipt hereinafter prescribed in evidence of such payment at the rates in force for the time being. The duty imposed on all hemp drugs under section 19 of the Abkari Act shall be paid before the removal of such drugs from a warehouse established under these rules unless their removal in bond be permitted as above provided.

*38 *Issue of charas*—Charas may be issued only from the warehouses at Bombay and Ahmedabad (1) to vendors whom the Collector of Ahmedabad or of Bombay has licensed to sell the drug or (2) for exportation to any place outside the Presidency proper, subject to the rules in that behalf

39 *Quantity of hemp drug that may be removed at one time*—No smaller quantity than 2 seers of any one kind of hemp drug shall be removed from a warehouse at any one time, save as samples to be sent to bona fide vendors as hereinafter provided

40 *Procedure when depositor desires to send samples of drugs to bona fide vendor for trade purposes*—Any depositor, licensed to sell at the warehouse and desiring to send samples of his drugs to a bona fide vendor for trade purposes, shall produce before the warehouse officer a Government Treasury receipt evidencing payment of the duty on such samples at the rates fixed for the time being by Government. The samples shall either be sent by registered post or handed over personally to the vendor and shall be in quantities of not more than 1 tola at a time of ganja, bhang or charas, provided that no sample of charas shall be issued from the warehouse unless the name of the vendor to whom it is to be sent shall have been reported to the warehouse officer by the Collector of the district concerned as having been licensed to sell charas. In case of despatch by post the depositor sending the sample shall after despatching the same, present the postal receipt therefor for the inspection of the officer in charge and shall satisfy him that the charas has not been sent to any person other than a duly licensed vendor of the same. When the vendor personally takes charge of a sample, this shall be done in the presence of the warehouse officer who shall satisfy himself that he is licensed to sell charas

41 *Drugs purchased from warehouse how to be removed*—All hemp drugs purchased from a warehouse shall be weighed first by the warehouse officer, shall be carefully sealed, and shall be so packed as to prevent its being opened during transit without the seals being damaged, and it shall bear the serial number assigned thereto in the consignment preceded by a distinguishing mark which shall consist of a letter intended to serve as an index to the kind of the drug contained therein. The number shall be in a separate series for each kind of drug the marks being G for ganja, B for bhang and C for charas. The mark and the serial number shall be written close together and one after the other like the digits in ordinary numeration

42 *Each depositor to keep his packages separate and with distinct identification marks*—It shall be the duty of each depositor to take care that none of his packages is mixed up with packages belonging to another depositor. Each depositor may mark his packages with such special identification mark, approved by the warehouse officer, as he may consider

* Import, export or transport or possession of charas into from or within the Bombay Presidency excluding Sind and Aden has been prohibited (see paras 26 and 35 of this Manual).

necessary provided that he does not thereby obliterate or write over or into any marks made on such packages by the officer at the place of despatch thereof or by the officer in charge of the receiving warehouse. No depositor shall tamper with any identification marks made by another depositor or with those made by the officers, above mentioned.

43 *Depositor not to hold more than 500 maunds of ganja in stock at one time and to sell ganja at fixed prices.*—No depositor shall have more than 500 maunds of ganja in stock at any one time, a depositor shall be bound to sell ganja at all times to licensed retailers at the prices fixed by the Commissioner.

44 *Sale of drugs by depositors to licensed vendors.*—Depositors shall

45 *Purchasers of drugs must be bonâ fide licensed dealers or authorised exporters.*—Depositors shall be bound to satisfy themselves that the purchasers of their stocks or of any portion thereof are, except in the case of sale for export to count as outside India *bona fide* licensed dealers in such drugs. In the case of export to countries outside India the depositor who sells any drugs shall satisfy himself that the purchaser holds an export pass for the whole quantity which he seeks to purchase.

46 *Destruction of deteriorated drugs.*—When a depositor applies for the destruction of any drug belonging to him by reason of its deterioration the Deputy Commissioner on being satisfied on the point may pass orders for its destruction.

47 *Disposal of drug lying unused or unclaimed.*—In the case of any hemp drug which has been in store in a bonded warehouse for one year, and in respect of which no transaction has taken place or no application has been submitted for the renewal of the license as required by rule 5 of these rules, or the owner of which is not traceable, the Deputy Commissioner may issue a proclamation specifying the kind and quantity of the hemp drug and requiring any person who has any claim thereto to appear and establish his right to the same within six months from the date of such proclamation. If no claimant appears within the prescribed period of six months or if the claimant having appeared does not desire to clear the drug on payment of duty, the Deputy Commissioner may have the same destroyed or, if the drug is fit for human consumption, the Deputy Commissioner may, in lieu of destruction, order the same to be sold at a price not less than the duty leviable on such drug.

48 *In case of destruction of drugs owners shall be absolved from liability for duty.*—When an drug is destroyed under rule 46 or 47 the Deputy Commissioner's order directing such destruction shall be deemed to absolve the owner thereof from liability for duty in respect of such drug.

FORM H D 1.

(Royal Coat of Arms)

Form of License to cultivate hemp

(See Rule 2)

License is hereby given to _____ (hereinafter called the licensee), authorising him, under and subject to the provisions of the Bombay Abkari Act, V of 1878, and the rules and orders thereunder in force for the time being, to cultivate hemp within an area not exceeding _____ acres _____ gunthas during the season of 192____, that is until the _____ day of _____ 192____, in survey No _____ plot No _____ of village _____ (Petha _____) of the _____ Taluka in the district of Ahmednagar, on the following conditions —

1 That during the harvesting of the crop and until such time as it is removed the licensee and his servants shall work under the general _____ and his subordinates, and safeguarding the revenue _____ tion shall be destroyed

Rules framed by the Commissioner of Customs Salt and Excise Bombay and published under his Notification No 1—2 dated the 7th September 1901 for the cultivation of hemp and the manufacture of ganja therefrom and for the deposit of hemp drugs in the bonded warehouses established in the Bombay Presidency proper

2 The licensee shall be bound by the marginally noted rules, a copy of which is appended hereto, and breach of any of these rules shall constitute a breach of the conditions of this license

3 The licensee shall not cut the crop before it has been measured by such Officer as the Deputy Commissioner may appoint in this behalf, and until a license in Form H D 6 (endorsed in Form H D 3) to manufacture, store and sell ganja by wholesale is obtained by himself or by the purchaser of his crop

4 The licensee shall not sell the crop except to a person holding a license to manufacture ganja therefrom

5 The licensee shall not utilise hemp cultivated under this license for the manufacture of any intoxicating drug other than ganja

Granted this _____ day of _____ 192____.

(Seal of the Deputy Commissioner)

Deputy Commissioner of Salt and Excise,
Central Division.

FORM H. D. 2.

Application for permission to harvest hemp crop and to
prepare ganja therefrom

(See Rule 7.)

(For the Presidency proper.)

To

The District Excise Inspector,
Ahmednagar Range.

Sir,

I request you to be good enough to grant me permission to harvest on
and after the _____ of 19____, the Crop in Survey
Number _____, Pot Number _____ of village
_____ cultivated under License No. _____ dated _____
and to prepare ganja from the said crop

My license in form H. D. 6 is herewith attached for the necessary
endorsement

Date 19 ____

Signature of Applicant.

FORM H. D. 3.

(To be endorsed on Form H. D. 6)

Permit to harvest hemp crop and to manufacture ganja therefrom.

(See Rule 7.)

(For the Presidency proper.)

No. _____ of 19 ____ - 19 ____

Permission to harvest the crop cultivated under License No
dated _____ (Form H. D. 1) and to remove it to (name of the place
of manufacture _____) and to manufacture ganja there-
from at the said place, within a period of _____ days from this date,
is granted.

Dated at _____

Signature of Excise District Inspector,
Ahmednagar Range.

(Counterfoil)

FORM H D. 4.

Pass for the transport of hemp from the field on which it is grown to the
manufacturing yard where ganja is to be prepared from it

(See Rule 7)

Pass No _____ of 10 _____ 19 ____

Dated _____

(1)

is hereby permitted to transport _____ maunds
seers and _____ tolas of hemp from the undermentioned field viz.,
Survey No _____ plot No _____ of the
village to the yard situated at _____ for the purpose of manufacturing ganja

This pass shall be in force for _____ Hours from _____ M
of this day, and it shall be delivered along with the hemp to the officer supervising the
manufacture at _____ before the expiry of that period

(1) Here enter the name of grantee

Hemp drugs Inspector
Assistant or Sub Inspector

(Duplicate)

FORM H D 4

Pass for the transport of hemp from the field on which it is grown to the
manufacturing yard where ganja is to be prepared from it

(See Rule 7)

Pass No _____ of 10 _____ 19 ____

Dated _____

(1)

is hereby permitted to transport _____ maunds
seers and _____ tolas of hemp from the undermentioned field, viz.,
Survey No _____ plot No _____ of the
village to the yard situated at _____ for the purpose of manufacturing ganja

This pass shall be in force for _____ Hours from _____ M.
of this day, and it shall be delivered along with the hemp to the officer supervising the
manufacture at _____ before the expiry of that period.

(1) Here enter the name of grantee

Hemp drugs Inspector
Assistant or Sub Inspector

FORM H. D. 5.

(Permit for the transport of Ganja from the Manufacturing
Yard to the Warehouse)

(See Rule 29)

(For the Presidency proper)

Counterfoil

No. of 19 -19

Name of Permit holder

Situation of the Manufacturing Yard

Situation of the Warehouse.

Mds S T

Quantity removed

Date upto which the Permit is to be in force.

Dated at

Excise Inspector
Assistant or Sub Inspector

No of 19 -19

Mr. is permitted to remove from the Manufacturing Yard at
to the Warehouse at maunds.

seers, tolas of Ganja

This permit will remain in force only till the evening of

Dated at

Excise Inspector
Assistant or Sub Inspector

No. of 19 -19

FORM H D. 6

FORM OF LICENSE TO STORE AND SELL HEMP DRUGS AT A
BONDED WAREHOUSE.

(See Rule 2)

License is hereby given to
(hereinafter referred to as the Licensee) authorising him, under and
subject to the provisions of the Bombay Abkari Act, V of 1878, and the

rules and orders thereunder in force for the time being, to store and sell by wholesale the marginally noted hemp drugs at the Bonded Warehouse at _____ of the Collectorate for a period of one year, viz, from the _____ of _____ 192 to the 31st March 192 , both days inclusive, on the conditions hereinafter mentioned —

- 1 The licensee shall pay a fee of Rs _____
- 2 The licensee shall not sell any of the said drugs to any person other than a licensed vendor or a duly authorised exporter thereof
- 3 The licensee shall not sell the drugs in any quantity smaller than the quantity declared under section 17 of the said Abkari Act to be the limit of retail sale

Rules framed by the Commissioner of Customs Salt and Excise Bombay and published under his Notification No 1—2 dated the 7th September 1921 for the cultivation of hemp and the manufacture of ganja therefrom and for the deposit of hemp drugs in the bonded warehouses established in the Bombay Presidency proper

1 The licensee shall be bound by _____ a breach of the conditions of this license

Granted this _____ day of _____ 19



Deputy Commissioner of Salt and Excise

Daily Register of hemp drugs received into and withdrawn from the Bonded Warehouse at _____ during the Financial year 19__-19__.

[illegible][illegible]

* Includes ganja cleaned at the warehouse from the stocks of uncleaned ganja produced at the manu-
facturing yards. The entries relating to such ganja should be made in red ink. On the first day of each
month the previous month's closing balance should be written in red ink and underlined also with red
ink in the place indicated, before making any entries for the day.

FORM H D. 15

Personal Register of hemp drugs received into, withdrawn from and held in balance at the Bonded Warehouse at during the year 19 19

(See rule 28.)

1 Name of Depositor 3 Whether sale allowed at the warehouse,
2 No. of Depositor's License 4 Address of Depositor .

[illegible][illegible]

*Includes ganja cleaned at the warehouse from the stocks and uncleaned ganja produced at the manufacturing yards. The entries relating to such ganja should be made in red ink.

PROVINCE OF SIND

77. *The Commissioner in Sind's No C—107, dated 6th March 1903* — Under the powers conferred by section 35, clause (f), of the Bombay Abkari Act, 1878, as amended by Act V of 1901, the Commissioner in Sind has prescribed the following rules for the cultivation of hemp and the manufacture, storage, transport, removal or export of hemp and the import of other intoxicating drugs —

Cultivation and Manufacture

1 Licenses in Form A for the cultivation of hemp by cultivators and licenses in Form B for the manufacture etc., of intoxicating drugs by cultivators or by purchasers of standing crops will be granted only in such parts of Deh Bubak of the Sehwan Taluka of the Larkana District as the Collector may from time to time prescribe, subject to the orders of the Commissioner in Sind

2 Applications for licenses A and B to (1) cultivate hemp and (2) manufacture intoxicating drugs there from must contain the marginally noted particulars, and they must be made by the registered occupant or actual holder of the field. They should be presented to the Mukhtiarkar of the taluka in which the land it is proposed to cultivate is situate or such other officer as the Commissioner may appoint, and after that officer has made the necessary enquiries as to the occupancy of the land and the character of the applicant, he will report to the Collector, sending in the forms of licenses (A) and (B), duly filled up

3 Applications for licenses in Form B for the manufacture of intoxicating drugs when made by a purchaser of a standing crop, must contain the marginally noted particulars. They shall be presented to the Mukhtiarkar of the taluka where the land under hemp cultivation is situate or such other officer as the Commissioner may appoint and as soon as that officer has made enquiry as to the fitness of the applicant he will report to the Collector, submitting license Form B duly filled up

4 The license in Form A will be for one season and those in Form B for the Revenue year.

5 A register of all licenses issued in Forms A and B will be maintained in Form I in the office of the Collector. Extracts from this will be sent by the Collector to the Officer in charge of the warehouse through the Mukhtiarkar of Sehwan, or such other officer as the Commissioner may

appoint, who should enter the particulars contained in them in a similar register to be kept for the purpose

6 Before the issue of the licenses in Form B, the applicants will be required to execute counterpart agreements, which shall be filed in the office of the Mukhtiarbar of the taluka in which the field is situated. Counterpart agreements in respect of cultivation licenses A are not required under the Abkari Act

7 No fee will be charged on the application, the licenses in Form A or the counterparts of licenses B, but a fee of Re 1 will be charged for a license in Form B. A Court fee stamp of the value of 1 anna must however, be affixed to the application for licenses in Forms A and B

8 A public warehouse will be provided at Bubak, Taluka Sehwan and this warehouse will be in charge of such officer as the Commissioner may direct. It will also be the duty of the said officer to watch the *bhang* crop while it is being cut, and generally to supervise the cultivation of the plant, the manufacture of the drug, and its removal to the warehouse

9 Before cutting the crop the licensed cultivator, or, if the cultivator has sold the crop standing the purchaser shall submit, not less than a week before he commences to harvest his crop an application in Form II to the officer appointed under Rule 8 for permission to harvest his

III to harvest the crop and manufacture intoxicating drugs therefrom at a place to be specified by him. When the crop has been harvested and the drugs manufactured the licensed cultivator or the purchaser of the crop shall inform the officer aforesaid in writing of the exact weight of the drugs so manufactured. The latter will then issue a transport permit in Form IV to cover the transport of the intoxicating drugs produced from the place of manufacture to the warehouse. The permission may be granted for the whole or for a definite portion of the crop, as may be required by the cultivator or purchaser of the crop, but the whole produce must be lodged in the Government warehouse within a

sion to harvest the crop and manufacture intoxicating drugs, and will scrutinise it daily during the manufacturing season to ascertain whether the whole of the produce is being duly transported to the warehouse

10 During the harvesting of the crop and the preparation of the intoxicating drugs therefrom the licensed cultivator, or the purchaser of the crop shall work under the general superintendence of the officer appointed under Rule 8 and his subordinates, and shall comply with all orders given by him for safeguarding the revenue. All plants uprooted in the process of cultivation or of harvesting and not used for the preparation of intoxicating drugs, shall be destroyed under the supervision of the said officer or such subordinate as he may direct

Storage

11 On the arrival of the intoxicating drugs at the warehouse, the Officer in charge of the Warehouse will at once cause them to be weighted and will also cause the packing materials in which they are kept to be weighed. The weights of the drugs and the weights of the packing materials in which they are to be kept should be recorded separately in Form VI mentioned below. The packages shall then be taken into store and marked and arranged in the warehouse by the owners of the intoxicating drugs in such a way as to admit of their future and easy identification. Each package shall be carefully sealed by the Officer in charge of the Warehouse so that it cannot be opened without the seals being damaged. Accounts of all intoxicating drugs received into and removed from the warehouse shall be kept in Forms VI and VII.

12 The cultivator may with the prior permission of the Warehouse Officer transfer his intoxicating drugs to any other person's name whilst they are in the warehouse. A notice of the transfer shall be delivered in writing to the Officer in charge of the Warehouse who will record the transfer in his books after such enquiry as he may consider necessary.

13 The Officer in charge of the Warehouse will grant owners and intending purchasers all reasonable facilities for inspecting the intoxicating drugs and transacting their business. He will also allow owners reasonable opportunities of taking such measures as may be necessary to keep their stocks in good condition but will not permit any manipulation of the stocks for the purposes of making other intoxicating preparations.

14 The Superintendent of Salt, Excise and Opium in Sind or such other officer as the Commissioner may appoint will take stock of the intoxicating drugs in the warehouse at regular intervals of not more than three months. He will also supervise the arrangements in the warehouse. The warehouse books and registers shall be carefully examined at least once in six months by the Assistant Commissioner of Salt, Excise and Opium in Sind. The warehouse shall also be inspected at least once a year by the Collector of Larkana or by the Assistant Collector or Deputy Collector in charge of the Shewan Sub Division. (Commissioner in Sind's No. C 78 dated 1st March 1912.)

15 All goods deposited in the warehouse shall be at the risk of the owner.

16 Warehouse rent will be charged on the drugs at the rate of three pies per three Indian maunds or fraction thereof for every month or part of a month during which they are so lodged in the warehouse. The rate is subject to revision by the Commissioner in Sind at any time.

17 Storage dues shall ordinarily be payable monthly in arrears. When money is paid on account of storage dues the Officer in charge of the Warehouse shall prepare a receipt in Form VIII in duplicate. He shall give one copy to the payer and the other he shall retain for his own records. At the end of every month, the Officer in charge of the

Warehouse shall remit, with his *chalan* in manuscript, to the Sub Treasury Officer at Sehwan all storage fees received during the month,

18 A register of warehouse dues shall be maintained in Form IX

19 A return in Form X showing the transactions of intoxicating drugs at the warehouse during the month, shall be prepared and submitted by the Officer in charge of the Warehouse every month to the Collector of the district in which the warehouse is situated

20 No person shall be admitted into the warehouse between sunset and sunrise, without the written authority of the Officer in charge of the Warehouse

21 No persons except the following shall be admitted into the warehouse at any time and those only in the presence of the Officer in charge of the Warehouse —

(a) Depositor, licensed purchasers or their authorized agents, when storing or removing their stock

(b) Members of the sanctioned staff of the warehouse including weighmen and carriers who may be engaged in the deposit or removal of the drugs on behalf of depositors, and in such numbers only as the officer in charge may consider absolutely necessary

Transport

22 Duty shall be paid before the removal of any intoxicating drugs from the warehouse at such rates as may from time to time be fixed by Government

23 No smaller quantity of intoxicating drugs than five sers of *bhang* and half a ser of *ganja* and *charas* shall be removed from the warehouse at one time, except as samples to be sent to *bona fide* vendors

Note—On production of a Government treasury receipt evidencing payment of the

24 A licensed vendor desiring to procure intoxicating drugs from a warehouse shall enter in a permit, a form of which, marked XI, will be supplied to him free of charge by the Officer in charge of the Taluka Treasury (Mukhtiarkar), the particulars required by the form and present it to the Mukhtiarkar. After the form is filled in by the licensed vendor it will be examined by the Mukhtiarkar or other officer appointed for the purpose, who, if he finds the entries to be correct, will receive the duty and sign the receipt and give the drugs from the warehouse. If the shop is situated in his own taluka, forward it to the Mukhtiarkar of the taluka in which the shop to which the drug mentioned therein is intended to be conveyed is situated or such other officer as the Commissioner may appoint and will return the duplicate and the counter-foil of the permit to the licensee or his servant. The licensed vendor

shall then present the said two parts of the permit to the Warehouse keeper. The Warehouse keeper will thereupon weigh each package offered for removal by the owner of the drug without removing its contents, and satisfy himself as to the actual quantity of the drug by deducting the weight of the packing materials as recorded under Rule 11 from the actual weight of the package. He will also calculate the duty payable on the drug presented for removal by the licensed vendor, and will satisfy himself that the correct amount has been levied in the Mukhtiarkar's office. He will then note on the reverse of the receipt and permit all the particulars required to be by him therein entered and will complete and sign the transport permit and allow the drug to pass out of the warehouse.

25 When the permit has been completed as above the Officer in charge of the Warehouse will make the necessary entries in his register Forms VI and VII referred to in Rule 11 and will tear off the second portion of the pe

the drug to be
drug is conveyec

whom the third portion of the permit has been forwarded will return it for record to the Officer in charge of the Warehouse as soon as he has satisfied himself that the quantity of the drug mentioned therein has been correctly entered in the shop account book and that the stocks actually on hand tally with the book balance taking care that the certificates on the reverse of the permit sent to him and that filed in the shop have been duly filled in. If he finds cause for suspicion he will at once report the matter to the Divisional Officer or Assistant or Deputy Collector in charge of the taluka for orders. The counterfoil of the permit will remain with the Officer in charge of the Warehouse.

26 Licensed vendors wishing to remove intoxicating drugs from the warehouse must make their own arrangements for the purchase thereof from the owners of stocks in the warehouse. They shall be at liberty to purchase the drug from more than one owner but the total quantity purchased shall not exceed that shown in the treasury receipt and permit.

27 The second portion of the permit shall accompany the consignment as above stated and while the latter is in transit shall be at once produced for inspection on the demand of any Abkari Land Revenue or Police Officer. For drugs sent by rail the second portion of the permit will be despatched to the person in charge of the shop at the destination, to be produced before the Mukhtiarkar of the taluka or any subordinate deputed by him when the drugs arrive.

28 Both wholesale and retail licensed vendors may purchase intoxicating drugs from wholesale vendors. Consignments so purchased must be protected during transit by permits granted by the officers authorized under section 13 of the Abkari Act.

29 The first portion of the permit will be retained at the Depot from which the drug is removed. The second portion will accompany the consignment while in transit and will be filed in the shop of the licensee to which the drug is transported. The third portion will be

sent to the examining officer of the place of destination. The licensed vendors should produce their portion of the permit for the inspection of any officers of the Abkari, Land Revenue and Police Departments not below the rank of Inspector, Head Munshi of the Taluka or the Sub Inspector respectively, when called upon to do so.

Export

30 Any person desiring to export the hemp drug outside the province shall apply in writing to the Collector of the district wherein is situated the Bonded Warehouse or the licensed wholesale shop from which the drug is to be exported. The application shall be sent through the Inspector of the Warehouse or the licensed vendor of the shop from which the drug is to be exported, and shall contain the following particulars —

- (1) Name of the exporter
- (2) Name of the owner of the drug
- (3) Number of packages of the drug to be exported
- (4) Quantity and description of the drug to be exported
- (5) Name of the place to which the drug is to be exported

The Inspector or the licensed vendor shall then fill in a permit in triplicate in the form marked XII and forward it to the Collector with the exporter's application. The Collector shall then levy the amount of quantitative duty payable on the drug exports to Baluchistan excepted on which, under the orders of the Government of India no duty is to be levied, and return the first part of the permit to the Warehouse Officer or the licensed vendor, to be issued by him to the exporter along with the drug. But no such permit shall be granted in the case of any drug or drugs to be exported to Native States, unless the person applying for it has obtained the sanction of the Political Agent.

or to a responsible officer of the State concerned

Import

31 Licensed vendors may import direct into their shops, or into the warehouse at Bubak, *ganja* from the Central Provinces and *charas* from the Punjab, provided that a permit be obtained in the manner hereinafter prescribed from the Collector of the district in which the shops are or the warehouse is situated.

32 The importer shall apply in writing to the Collector of the district in which his shop or the warehouse is situated for a permit or pass for the import of drugs. The application shall contain the following particulars —

- (1) Name of the importer
- (2) Quantity and description of the drugs to be imported

- (3) Locality of warehouse whence the drugs are to be imported
- (4) Shop or warehouse to which the drugs are to be consigned
- (5) Name of the importer's agent (if any) at the place of export
- (6) Route by which the drugs are to be imported

33 The Collector shall then, unless he sees reason to the contrary grant a permit in triplicate in Form XIII. The first part of the permit shall be given to the importer or to the person authorized by him to receive it. The second part of the permit shall be sent by post to the Collector or the Chief Excise Officer of the district of export. The third part shall be the counterfoil retained in the office of issue.

34 A register of permits issued shall be kept in Form XIV in the Collector's office.

INTOXICATING DRUGS

35 When *ganja* is to be imported from the Central Provinces the

and the latter officer will forward it along with the second part of the permit already received by him by post to the Officer in charge of the Warehouse whence the drug is to be imported, with the necessary instructions to issue the quantity of the drug mentioned, in the permit. The latter mentioned officer will return to the importer or his agent the permit received from him, after he has entered on the reverse thereof the particulars required to be filled in by him and after the drug has been weighed and passed out of the warehouse in the manner hereinafter stated. Similar entries will also be made at the time by the same officer on the back of the second portion of the permit received by him which will then be returned by post direct to the Collector of the district wherein is situated the warehouse or the shop to which the drug is to be consigned.

36 In the case of importation of *charas* from the Punjab the importer or his agent at the place of export named in the permit shall present to the Officer in charge of the Bonded Warehouse from which the *charas* is to be removed —

- (1) the copy of the permit given or sent him,
- (2) an application in Form XV, and
- (3) a written authority for the removal contemplated from the Collector of the district in which the warehouse is situated from which the *charas* is to be removed.

If, upon receiving an application of the kind specified above, the Officer in charge of the Bonded Warehouse is satisfied that the requirements of the Excise Act of the Punjab and the rules framed thereunder have

grant the
ules, and

Collector

of the district in which the warehouse or the shop in which the *charas* is to be exported is situated, if he is not so satisfied, he will submit the application for the orders of the Collector of the exporting district.

37 The importer or his agent named in the permit, after making his purchases, shall have the drugs securely packed in the presence of the Officer in charge of the Warehouse, who will, after the packages forming the consignments have been weighed, have the same sealed with his official seal. The importer or his agent may then have the drugs consigned to the warehouse at Bubak or direct to his shop, and shall forthwith send his permit to the Collector, who shall cause the same to be sent for verification of the contents of the packages in the case of the drugs consigned direct to the shop to the Mukhtiar of the taluka in which the shop is situated. The importer or his agent shall not open the packages until the receipt is obtained from the Collector.

in charge of the Warehouse who shall deal with the consignment in accordance with the rules of the warehouse.

INTOXICATING DRUGS

(For the Province of Sind)

FORM A (rule 1)

Form of License to cultivate Hemp

(Name of cultivator and caste)

is hereby authorised to cultivate Hemp within an area not exceeding _____
acres _____ gunthas during the season of 19 ____ that is,
until the _____ day of _____ 19 ____, in Survey
No _____ of village _____ of taluka _____ in the
district of _____, subject to the following conditions—

- (a) That he shall not cut the crop before it has been measured by such officer as the Collector may appoint in this behalf and until a License in Form B to manufacture, etc., is obtained, as required in rule 9 of the rules framed by the Commissioner for the regulation of the cultivation of Hemp and the manufacture, storage, transport or removal of Hemp and Intoxicating drugs (Vide the Commissioner's Notification No C—107, dated the 6th March 1903, published at pages 390 to 414 of the *Sind Official Gazette*, Part I 1903)
- (b) That he shall not remove or suffer the crop to be removed, except under the provisions of a permit to be granted by the Collector or such officer as he may appoint in this behalf
- (c) That he shall not sell the crop, except to a person holding a license to manufacture under section 14
- (d) That, before removal, the crop shall be weighed in such manner as the Collector shall appoint

Dated this _____ day of _____ 19 ____,

Collector

N B—In measuring the above area, an excess of 5 per cent. will be allowed for error

I (Rule 5)

(A) Register of Licenses granted for Cultivation of Hemp

Name of Applicant	Father's Name and Residence	Survey Number in which Land is situated with particulars of Deh and Tapa	Estimated Area of Land to be cultivated	REMARKS (No. and Date of Order communicating to the Warehouse Officer)

A similar Register is to be kept by the Warehouse Officer and the Mukhtiyarkar of Selwan

(For the Province of Sind)

III (Rule 9)

No of 19

Permission to harvest the crop and to remove it to (name of the place of manufacture) and to manufacture Intoxicating Drugs therefrom at the said place, within a period of days from this date, is granted

Signature of the Officer in charge
of the Warehouse at Bubak

Dated at 19

Confered
No of
19 19
Name of Permit holder

IV (Rule 9)

No of 19

Situation of the Manufacturing Yard

Mr is permitted to remove from the Manufacturing Yard at

Situation of the Warehouse

to the Warehouse at

maunds

Quantity removed of Drug

seers, tols of Ganja Bhang

Date up to which the Permit is to be in force 19
Officer in Charge

This permit will remain in force only till the evening of

Officer in charge of the Warehouse at Bubak.

Date 19

Dated at

19

V. (Rule 12)

*Daily Register of Intoxicating Drugs received into and issued from
the Government Warehouse at during the Financial
year 19 19 .*

RECEIPTS											
Month and date		No. and date of Permit covering Transport of the drug from the place of manufacture (rule Form III)		No. and distinguishing mark of each package	Name of depositor or owner of the drug	Quantity received					
						Ganja			Bhang		
1		2		3	4	5			6		
		No	Date			Mds	S	T	Mds	S	T

ISSUES					Amount of duty realized as shown (in the Permit) Form VII	Page of the depositor's Ledger account at which entries have been posted	REMARKS		
Particulars of Permits granted (Form VII)							Initials of the Officer in charge of the Warehouse		
Number and date of Permit	By whom granted	Name of Permit holder and kind of License held by him	Quantity						
			Ganja	Bhang					
7	8	9	10	11	12	13	14		
No	Date		Mds	S T	Mds	S T	Es	a	p

SECTION 35A (d) —RULE PRESCRIBING A FEE FOR THE ISSUE OF A NOKARNAMA

78 No 4330, dated the 6th June 1913 —In exercise of the powers conferred by section 35A, clause (d), of the Bombay Abkari Act, 1878 (Bom V of 1878), the Commissioner is pleased to make the following rule—

“ The fee payable by the holder of a license granted under the provisions of the Bombay Abkari Act in respect of the privilege of issuing a nokar nama or certificate of appointment under the terms of his license to any approved person, to assist him in his business, in any capacity whatsoever shall be Re (1) one ” (B G G, Part I, 1913, Page 933)

FOREIGN LIQUOR

79 No C R 118, dated the 8th April 1918 —The following rules for the payment of duty on spirit removed from Dr Anklesaria's distillery at Ahmedabad are prescribed by the Commissioner of Customs, Salt and Excise, Bombay, under section 35A (e) of the Bombay Abkari Act V of 1878 as amended by Act XII of 1912

SECTION 35A (e) —RULES FOR THE PAYMENT OF DUTY ON SPIRIT REMOVED FROM DR ANKLESARIA'S DISTILLERY AT AHMEDABAD

1 Dr Anklesaria will be permitted to remove spirit from his distillery on payment of the duty leviable into the Treasury, Ahmedabad

2 Receipts for the duty paid will be granted to Dr Anklesaria by the Huzur Deputy Collector, Ahmedabad. A duplicate of each receipt granted will be forwarded by post the same day to the Excise Inspector in charge of the Distillery

3 When Dr Anklesaria desires to remove spirit he will produce before the Distillery Inspector, Ahmedabad, the original receipt for the duty paid together with an application for the removal of spirit

4 The Distillery Inspector will compare the original receipt presented by Dr Anklesaria with the duplicate received direct from the Huzur Deputy Collector and, if they are found to agree, will complete the application and grant the usual permit for the removal of the spirit. But if, when the spirit is tested, it is found that the duty leviable on it exceeds the amount of duty certified to have been paid, then no more spirit shall be allowed to pass than is fully covered by the amount paid

5 The quantity of spirit issued against the receipt will be noted by the Distillery Inspector on the back of the original and duplicate, together with the exact amount of duty leviable. He will then file the duplicate and return the original to the Huzur Deputy Collector

6 The amount received from Dr Anklesaria will in the first instance be credited to Revenue Deposits. When the original receipt endorsed by the Distillery Inspector in accordance with these rules is received at the Treasury the amount shown to be payable according to the quantity and

strength of the spirit actually issued will be credited to the proper head and the balance if any refunded to Dr Anklesaria

7 If Dr Anklesaria desires to do so he will be permitted instead of paying cash in advance before removal of each consignment to open a current account with the Huzur Deputy Collector Ahmedabad by a deposit of Government Promissory Notes Treasury loans acknowledgments War Bonds Treasury bills Bombay Port Trust Bonds Bombay Municipal Debentures Bombay Improvement Trust Bonds or cash with the *Deputy Commissioner of Excise Bombay Presidency the market value of the security or the amount of cash deposited being sufficient to cover the duty and any other Government charges payable on the largest consignment to be removed at any one time On receipt of information that such a deposit has been made and of its market value the Distillery Inspector will open a ledger account in the name of Dr Anklesaria The latter will be entitled to remove spirit to the amount of credit given to him as shown in the Huzur Deputy Collector's intimation When an application is received to pass a consignment against this deposit the duty to be recovered will be ascertained as usual if the amount is sufficiently covered by the balance of the deposit the consignment will be entered in the register of applications and passed the duty being debited in the ledger account and an intimation of the amount sent by the same day's post to the Huzur Deputy Collector Dr Anklesaria will be required to pay the amount named on the intimation within seven days to the Huzur Deputy Collector who will credit it to the proper head of account and furnish Dr Anklesaria with a receipt a duplicate of which will be sent direct by the same day's post to the Distillery Inspector Dr Anklesaria will then present the receipt at his convenience to the Distillery Inspector who will check it with the duplicate forwarded to him direct and if it be found in order will credit the amount shown in the ledger account To prevent mistakes every adjustment so made must be noted

the ledger will be kept in the Treasury

8 At the expiration of the term of credit under rule 7 the depositor must pay the balance then due from him on his account current for all spirit removed by him on credit Should he fail to do so he must pay interest on such balance from the date on which the credit commenced to run at the rate of 12 per cent per annum and the Huzur Deputy Collector may proceed to realise the amount due for principal and interest by the sale of the depositor's securities Any surplus accruing on such sales will be paid to the depositor any loss which may be sustained in the event of the depositor's securities not realising the sum due by him for principal and interest shall be forthwith paid by the depositor

9 The credit will be fixed according to the market value of the securities a deduction at the discretion of the Huzur Deputy Collector

* Now the Deputy Commissioner of Salt and Excise of the Division.

being made therefrom to meet the contingency of depreciation in the value of the securities during the currency of the credit (*B. G. G.*, Part I, 1918, Pages 650 651.)

RULES UNDER SECTION 35A (J) OF THE BOMBAY ABKARI ACT PRESCRIBING OCCASIONS FOR THE GRANT OF SPECIAL ORDERS FOR SALE OF LARGER QUANTITIES OF COUNTRY LIQUOR AND HEMP DRUGS THAN ARE PRESCRIBED BY GOVERNMENT.

80. No 1-1 22 —In exercise of the powers conferred by sub section (j) of section 35A of the Bombay Abkari Act, 1878 (Bom V of 1878), the Commissioner of Customs, Salt and Excise, Bombay, is pleased to make the following rules, prescribing the occasions on which special orders may be granted under section 17 of that Act for the sale by retail of larger quantities of country liquor or intoxicating drugs than are prescribed in Government Notification No C-1277, dated the 5th April 1922, issued under the said section and the conditions on which such sales shall be made —

1 *Occasions on which special orders may be granted* —The occasions on which special orders may be granted are marriages, funerals and other domestic ceremonies at which the local custom enjoins on householders duty of supplying country liquor or intoxicating drugs to people invited to take part in the functions

2 *Cases in which special orders for country spirit not to be granted* —

an applicant specifies a shop so situated, his application shall be refused Similarly, no special order shall be granted in any area where the exclusive privilege of manufacture and sale, or manufacture and supply has been conferred on a farmer, if the applicant should desire to procure his supply of liquor from a shop situated outside the area of the farm

3 *Cases in which special orders not to be granted* —In any area under the Toddy . . . shall be complied with, . . . in any licensed vendor outside the area of the farm, nor in other places, from a vendor in a lower tree tax area

4 *How to obtain a special order* —Any person requiring, on a special occasion of the nature mentioned in rule 1, to purchase country liquor or intoxicating drugs in excess of the limit fixed by Government for retail sale, shall make an application in writing to an officer empowered by Government to . . .

. . . h it is to be purchased and

5 *Special order to be endorsed on the application and addressed to the shop keeper* —The special order shall be endorsed on the application

and shall be addressed to the shop keeper authorizing him to sell to the applicant the quantity mentioned in the order

delivered to the applicant together with the necessary transport permit, a duplicate whereof shall at the same time be sent to the Excise Inspector or Sub Inspector to whose taluka the liquor or drug is to be taken. The latter shall satisfy himself by inquiry on the spot that the liquor or drug is really intended for the purpose specified in the application and not for illicit sale. The applicant shall present the order to the licensed shop keeper.

7 *Shop-keeper selling country spirit or drug to retain the special order on his records*—The shop keeper selling country liquor or intoxicating drug under such an order in excess of the ordinary limit of retail sale shall record the order with his shop accounts and produce the same on demand by any officer empowered to inspect shops.

8 *Duration of special orders granted by different officers*—All special orders granted by Collectors Assistant or Deputy Collectors or Superintendents of Salt and Excise shall have force for such period as may be specified therein. Special orders granted by any other officers shall have force for such number of days, not exceeding seven, as shall be fixed in each case by the officer granting the same.

9 *Officers authorized to grant special orders for not more than seven days to keep register of such orders which shall be examined by Deputy Commissioner and other officers when on tour*—The officers authorized to grant special orders for not more than seven days shall record all such orders in the register prescribed for that purpose and the Deputy Commissioners and the Superintendents of Salt and Excise and the Assistant and Deputy Collectors of Land Revenue shall examine when on tour, such registers and bring to the notice of the Collector any cases in which they find an application to have been complied with or rejected for insufficient reasons.

W C SHEPHERD,

Commissioner of Customs, Salt and Excise

Camp Castle Rock, 12th April 1923

RULES FOR THE DESTRUCTION OR OTHER DISPOSAL OF EXCISABLE ARTICLES

81. No 11/22—In exercise of the powers conferred by sub section (h) of section 35A of the Bombay Abolition Act 1878 (Bom V of 1878), the Commissioner of Customs, Salt and Excise Bombay, is pleased to make the following rules for providing for the destruction or other disposal of excisable articles deemed to be unfit for use—

1 Foreign liquor which is unfit for human consumption as being admixed with noxious or objectionable substances in contravention

of rules prescribed under section 35-A (f) (1) or for any other reason shall, if found in any licensed premises be destroyed under the orders of the Deputy Commissioner of Salt and Excise of the Division concerned

2 Country spirit and toddy kept in licensed premises and found on examination to be admixed as described in rule 1 above or to be for any other reason unfit for human consumption shall, with the previous sanction of the Deputy Commissioner of Salt and Excise of the Division concerned be destroyed Country spirit found on examination to contain copper salts in excess of the proportion allowed under the Distillery Rules shall be liable to attachment by the Excise Inspector or Sub Inspector having jurisdiction over the shop

3 If the excess copper contamination is found to be due to mal practices on the part of the licensed vendor in whose shop the spirit was found the spirit shall if the Deputy Commissioner so directs be destroyed If not and if the Deputy Commissioner decides that the spirit should be re distilled it shall be sent to the Distillery concerned for re distillation

4 Hemp drugs kept by vendors and found after due examination to be unfit for use shall be attached and the fact reported to the Superintendent of Salt and Excise full details being given and samples forwarded If the Superintendent is satisfied that the samples received are unfit for consumption he shall order the drugs to be destroyed

5 Ganja and Bhang held in stock for more than two years and one year respectively since import or storage in a warehouse established under section 15 shall be deemed to be unfit for consumption and shall with the previous sanction of the Deputy Commissioner be destroyed after the annual stock taking and all stalks and refuse found in the licensed premises shall be destroyed

6 Toddy which has remained on the licensed premises after 12 noon on the day following that on which it was drawn (except in the case of Bombay and Belgaum where the limit is the evening i.e., closing time of the day following that on which it was brought to the shop) shall be deemed to be unfit for consumption and destroyed

7 The enforced destruction or other disposal under the foregoing rules of any excisable article shall not constitute a bar to any proceedings that may be deemed necessary in respect of the breach if any, of the conditions or restrictions subject to which any license in respect of such article may have been granted and the licensed vendors or manufacturers or owners of any such excisable article shall not be entitled to any compensation for any such articles destroyed

8 The destruction of the excisable articles referred to in the foregoing rules shall be carried out in the presence of such officer as the Superintendent of Salt and Excise may depute for the purpose

W C SHEPHERD,

Commissioner of Customs Salt and Excise

Camp and Bombay,

Dated the 25th April 1923

RULES UNDER SECTION 35A (1) OF THE BOMBAY ABKARI ACT FOR
DISPOSAL OF CONFISCATED ARTICLES

82. No 1-1-22 —In exercise of the powers conferred by subsection (1) of section 35A of the Bombay Abkari Act, 1878 (B m A of 1878), the Commissioner of Customs, Salt and Excise, Bombay, is pleased to make the following rules for regulating the disposal of articles confiscated under the said Act —

1 *Magistrate ordering confiscation of any article to make over such article to the Collector for disposal* —When, in any case tried by him the Magistrate orders the confiscation of any article, such article shall be made over to the Collector for disposal according to the following rules. Excisable articles confiscated by the Collector of Customs under the Sea Customs Act should also be made over to the Collector for disposal according to these rules.

2 *Confiscated country spirit and toddy to be destroyed* —Confiscated country spirit of whatever strength and confiscated toddy shall be destroyed.

(2) *Foreign Liquor*

3 *Foreign liquor to be sold at tariff rates if strength should be sold* —Confiscated foreign liquor of a strength not exceeding the terms of vend licenses and if the price offered is reasonable with reference to the ordinary selling price of such liquor in the neighbourhood in which the sale takes place, if otherwise it shall be destroyed.

(3) *Mhowra flowers*

4 *Mhowra flowers to be sold to licensed manufacturers at price fixed by the Collector. If such price is not paid it shall be destroyed* —Confiscated mhowra flowers shall be sold only to persons licensed to manufacture liquor therefrom at a price to be determined by the Collector on a consideration of the price realizable in the neighbourhood. But if the price so determined cannot be obtained the flowers shall be destroyed.

(4) *Hemp drugs*

5 *Hemp drugs not exceeding Rs 5 in value to be destroyed if reasonable price is not offered* —Confiscated hemp drugs not exceeding Rs 5 in value or for which a reasonable price is not offered when put up to auction shall be destroyed.

(5) *Liquor, Hemp drugs and Mhowra flowers*

6 *Mhowra flowers and hemp drugs to be sold only if they are fit for use, otherwise destroyed. Foreign liquor other than in sealed bottles to be destroyed* —The articles mentioned in rules 4 and 5 above shall be

put up to auction only if they are deemed to be fit for use, and the liquors referred to in rule 3 above shall be sold by auction only if they are in sealed bottles or other receptacles the contents of which may reasonably be deemed not to have been tampered with. Bottles, the contents of which have been partially drawn off, shall be destroyed along with the liquor remaining in them, and all spurious liquors shall be destroyed whenever confiscated.

(6) Cocaine

7 *Collectors of districts to despatch all cocaine to Collector of Bombay, The latter to submit every year a statement of all such cocaine to the Commissioner*—All Collectors in the Presidency proper shall despatch to the Collector of Bombay all cocaine confiscated in the respective districts. The Collector of Bombay to whom all such cocaine is sent shall immediately enter the same in a register in the prescribed form kept for the purpose and shall keep it in safe custody, for subsequent disposal. He shall submit to the Commissioner of Customs, Salt and Excise, Bombay, in the first week of April every year a statement in respect of all cocaine received by him during the previous year.

8 *All cocaine in intact bottles etc., to be sent to Government Examiners, and if certified by him to be cocaine hydrochlorate of British Pharmacopœia to be issued to medical stores*—Such confiscated cocaine as is contained in intact bottles or packets bearing the original capsules labels, bands, etc., and is from recognised manufacturers shall be sent to the Government Chemical Examiner, and if certified by him to be cocaine hydrochlorate of the British Pharmacopœia standard, the bottles with the Examiner's seal thereon shall be issued to the Medical Stores Depôt every three months, according to the standing orders of Government for eventual distribution to Government hospitals and charitable dispensaries.

9 *Report of cocaine in stock if in excess of annual requirements of the medical stores to be submitted by the Commissioner to Government after close of each financial year*—When the quantity of cocaine is greatly in excess of the annual requirements of the Medical Stores Depôt the Commissioner of Customs, Salt and Excise, Bombay, shall submit to

tribution of such excess to the depôts in other Provinces

10 *Cocaine otherwise than in sealed bottles, packets, etc., and all alkaloids of cocaine to be destroyed*—Cocaine contained in bottles other than those indicated in rule 8 above and that contained in packets which have been tampered with, as also all alkaloids of coca other than cocaine hydrochlorate, coca leaves and every other intoxicating drink or substance having a like physiological effect to that of cocaine, shall be destroyed at the end of each year, subject to the provisions of rule 11 below.

(7) *All excisable articles or hemp*

11 *Destruction of excisable articles to be in the presence of the Superintendent of Salt and Excise or of any responsible Excise officer deputed by him*—Whenever any confiscated excisable articles or hemp has to be destroyed, in conformity with these rules, it shall be destroyed in the presence of the Superintendent of Salt and Excise of the Sub Division concerned or of any other responsible Excise officer he may depute for the purpose

(8) *Other articles*

12 *All other confiscated articles to be sold by auction and in the absence of bid destroyed*—All confiscated articles other than those dealt with in the preceding rules, shall be put up to auction and be sold to the highest bidder, and if there is no bid they shall be destroyed

13 *Stills implements etc., to be broken up before disposal*—Stills and all implements and apparatus for the manufacture of liquor or intoxicating drugs shall be broken up or otherwise rendered useless for such manufacture before being offered for sale

14 *Disposal of confiscated articles to be deferred till the period of appeal has expired except in certain cases*—The sale or other disposal of things confiscated under the provisions of the Abkari Act shall be deferred in the order of order, till

any confiscated animal shall not be so deferred unless the owner thereof deposits with the Collector such sum as that officer deems to be sufficient for the keeping of such animal pending the limit of time for preferring an appeal or the disposal of such appeal and secondly that if the thing confiscated be liable to speedy and natural decay, or if the disposal be for the benefit of the owner it may be sold immediately. If however, the sale of such article is not advantageous to the owner the Collector may direct it to be destroyed

15 *Procedure to be adopted if order of confiscation be reversed*—If an order of confiscation of any excisable article or hemp or other thing be reversed on appeal, such article or thing or the sale proceeds thereof and the balance of the amount if any deposited for the keep or safe custody thereof after deduction of the expenditure incurred in its maintenance shall be returned to the owner thereof or his duly authorised agent. If no one appears within two months from the date of the order on appeal to claim such article or thing or the sale proceeds thereof, etc. the same shall be forfeited to Government

* Under the Limitation Act the periods of appeal allowed are as follows —

Description of appeal	Period of Limitation.
Under the Code of Criminal Procedure to any Court other than a High Court	30 days
Under the same Code to a High Court	60 days

16 *Disposal of unclaimed confiscated excisable articles*—Excisable articles in respect of which an offence has been committed but when the offender is not known or cannot be found and excisable articles which are found unclaimed on Railways and in the Post shall when forwarded to the Collector be dealt with under these rules

17 *Disposal of confiscated excisable articles in cases under section 55A of the Abkari Act*—Excisable articles confiscated under section 55A of the Abkari Act shall be dealt with in accordance with these rules by the officer disposing of the case under the said section

W C SHEPHERD,

Commissioner of Customs, Salt and Excise

Bombay, 9th May 1933

SETTLEMENT OF ADEN

83. *Rules for import, storage, etc., of liquor and intoxicating drugs at Aden*—Rules made on the 9th July 1872 under section 35 (f) of the Bombay Abkari Act, 1878, for the regulation of import, storage, removal, export, transshipment and transport of liquor and intoxicating drugs in the Settlement of Aden are as follows—

Import

1 Every vessel entering the port of Aden or Perim with the exception of Men-of-War, British or Foreign, shall be boarded by an officer, European or Native, to enquire if such vessel has on board any liquor or intoxicating drug destined for Aden, whether for local consumption, transshipment or re-export

2 Every Master of a vessel arriving in the port of Aden or Perim with liquor or intoxicating drug on board, whether for consumption in, transshipment at, or re-exportation from Aden, or Perim, shall, on demand made by such officer above mentioned, furnish a true declaration of such liquor and intoxicating drug as aforesaid in Form A which form will be supplied to him by the officer

3 All liquor and intoxicating drug imported for whatever purpose shall be landed in Aden at the Port Trust Abkari Pier at Steamer Point, and at Perim on the Office Pier of the Perim Coal Company Limited. The landing of liquor and intoxicating drug at any other place is prohibited

4 An Abkari Officer shall always accompany liquor or intoxicating drug from the vessels importing liquor or intoxicating drug to the place of landing and the owners of cargo boats, tugs, &c., used in landing liquor or intoxicating drug shall be bound to receive such Abkari Officer on board such cargo boats, &c. when so employed

5 The cargo boat or other vessel into which any liquor or intoxicating drug has been discharged from the importing vessel shall proceed direct from the importing vessel to the place appointed for landing of liquor, and shall not touch any pier, landing place or other part of the foreshore on its way to the said landing place

6 The cargo boat and other vessel having liquor or intoxicating drug on board shall lie off the place appointed for landing of liquor until the liquor or intoxicating drug can be landed

7 The cargo boat or other vessel shall remain from the time it leaves the place of landing until the liquor or intoxicating drug is deposited in the appointed warehouse, and the warehouse shall continue in the custody of the Abkari Officer's risk, and any tampering therewith or removal thereof without passing through the appointed warehouse shall render the whole consignment liable to confiscation, and the importers to the penalties under section 43 of the Abkari Act, 1878

Storage

8 Liquor or intoxicating drug landed at the place appointed for landing of liquor and drug shall be deposited in the warehouse

in charge of the Abkari Department until the proper import duty has been paid thereon, or until it is permitted to be re-exported or transhipped

9 In the event of any liquor or intoxicating drug, landed on the place appointed for landing of liquor and drug, and not at once removed into the warehouse by the owners or importers, it shall be so removed by the Abkari Department at the expense of the owners or importers

10 Government will in no way be responsible for damage by fire, leaking or other cause or accident to liquor or intoxicating drug deposited in warehouses in charge of the Abkari Department including the warehouse attached to a distillery. The owner or importer or consignee should take steps to remove his liquor or intoxicating drug as soon as possible after it is stored. Liquor and intoxicating drug remain in the Abkari warehouses at the risk of the owner, importer or consignee as the case may be

11 Unless the liquor or intoxicating drug deposited in an Abkari warehouse is cleared inwards for home consumption, or re-exported or transhipped within 5 days from the date of landing, warehouse rent as follows shall be charged on such liquor or intoxicating drug—

	Rs	a	p	
Liquor in bottles	0	3	3	{ Per dozen quarts p r week or part of a week

Liquor in wood per cask containing —

	Rs	a	p	
Less than 60 gallons*	0	1	0	{ Per week or part of a week
60, but less than 110 gallons	0	2	0	
110 gallons and upwards	0	3	0	
Jar or carboy or other miscellaneous packages ..	0	1	0	

Intoxicating drug Pies 6 per 28 lbs per month or part of a month

12 The owner, importer or consignee shall pay the warehouse rent monthly on receiving a bill or written demand for the same from the Collector of Abkari

13 If the charges incurred under Rule 9 and the warehouse rent due on any liquor or intoxicating drug is in arrears and unpaid for three successive months from the date on which they became due, the Collector of Abkari shall, after giving due notice to the owner, importer or consignee of such liquor or intoxicating drug, sell the said liquor or intoxicating drug or a portion thereof as may be sufficient to meet the charges due thereon

14 Country liquor distilled at a distillery shall, immediately on manufacture, be stored in the warehouse attached to the distillery, which warehouse shall remain under double lock and in the joint charge of the Abkari Department and of the licensed manufacturer. The Abkari Officer in charge of a distillery shall keep a daily account of the quantity of liquor manufactured and issued and the stock in

hand, which account shall periodically be inspected by the Inspector and the Collector of Abkari.

15 Application for the removal of liquor from an Abkari warehouse for clearance inwards shall be made in Form B (now marked No 30, see Part III) and shall be presented in duplicate at the Abkari Office during office hours to the Inspector of Abkari. The application shall contain particulars regarding name of importing vessel, quantity and description of liquor required to be removed, and the names of importers and consignees.

16 On receiving such application the Inspector of Abkari shall himself gauge and measure, or cause to be gauged and measured, the liquor proposed to be removed, and enter in the application the quantity and strength of liquor gauged and measured and the amount of duty and other charges leviable thereon.

17 The Inspector of Abkari shall enter in the application the amount of duty and other charges payable for which such charges are made.

18 On the reproduction of the Officer's receipt for the sum paid into the Treasury, the Inspector of Abkari, he shall issue a receipt to the applicant, who will sign an acknowledgment for its receipt on the said application. If any further charges have subsequently become due, he shall not issue such liquor until such further charges are paid into the Aden Treasury by the applicant in a similar manner.

19 The removal of liquor from a warehouse attached to a public distillery, and the payment of duty thereon shall be carried out in the manner prescribed in preceding Rules 15 to 19.

20 In Aden a further permit (Form No 97, Part III) signed by the

to the officer in charge of the Preventive Station at the Barrier Gate, or on taking the liquor for sale at Shaikh Othman shall hand the permit to the officer in charge of the Preventive Station at No 2 Police Station. On production of the permit the officer in charge of the Preventive Station shall allow the quantity of liquor therein indicated to pass, and after endorsing the date and hour of passing such liquor on the permit send the same under cover to the Collector of Abkari. An Abkari Officer shall escort the removal of liquor from the distillery to the licensee's shop.

22 Application for the removal of an intoxicating drug from an Abkari warehouse shall be made in Form C (now marked No 227, see Part III), and shall be presented in duplicate at the Abkari office during office hours to the Inspector of Abkari

23 On the applicant paying the duty, warehouse rent and other charges due on the intoxicating drug, required to be removed by him into the Government Treasury, and on his producing to the Inspector of Abkari the Treasury Officer's receipt for the sum so paid by him, the Collector of Abkari shall issue a permit in duplicate for the removal of such intoxicating drug. The receipt of the drug is retained for record by the Collector and returned to the applicant for the removal of the intoxicating drug shown therein from the Abkari warehouse

24 When consignments of liquor consist of upwards of five cases no issue will be made from the Abkari warehouse under that number. Spirits and wines in casks or jars for local consumption will not be issued under one cask or jar at a time

25 Licensees only will be permitted to supply liquor from the Abkari warehouse free of duty—

(1) to the vessels of His Majesty's Royal Navy

(2) to sea going vessels on their leaving Aden for ports not within the limits of the Settlement on the said licensees producing a certificate signed by the Commander or Master of such vessel, to the effect that such are required *bona fide* for ships use

26 Owners and consignees are required to nominate one or more of their employees to act as their agent in transacting business with the Abkari Department. The names of such authorized servants should be submitted to the Collector of Abkari. They should be authorized to sign for their employers and also to open any package when a demand is made for inspection by the Inspector or other Abkari Officer

Export and Transhipment

27 Application for export, transhipment or transport of liquor or intoxicating drug shall be made at the Abkari office during office hours to the Inspector who, on recovery of duty or other charges leviable, if any, on such liquor or intoxicating drug, shall issue a permit

28 Such permit shall be delivered to the Abkari Officer superintending

Steamer Point, and from Perim from the Office Pier of the Perim Coal Company, Limited. Shipment of liquor or intoxicating drugs from and any other place in the Settlement is prohibited

Penalty

30 An infringement of any of the above Rules, or of the orders issued under the provisions of the Bombay Abkari Act, is punishable under section 43 of the said Act, for each offence with a fine which may extend to Rs 1,000, or with imprisonment for a term which may extend to six months, or with both

84. The following rules framed by the Commissioner in Sind under section 58 of the Bombay Abkari Act, 1878, for the disposal of things confiscated under that Act are published in supersession of those published under notification No C 352, dated the 22nd May 1906, at page 1036 of the *Sind Official Gazette*, Part I, dated the 24th May 1906 —

- 1 Country liquor imported into Sind in contravention of the provisions of the Bombay Abkari Act, V of 1878, shall be destroyed on confiscation. Country liquor manufactured at Kotri or the Uran Distilleries and confiscated after issue to retail licensees in the regular course shall be destroyed. The disposal of country liquor confiscated from the possession of licensed contract distillers shall be subject to the terms of their respective licenses.
- 2 Bhang imported into Sind in contravention of the provisions of the Bombay Abkari Act, V of 1878, or which has not been grown under due authority in Dehs Babak and Yakubani of the Sehwan Taluka shall be destroyed on confiscation.
- 3 Bhang grown under due authority in Dehs Babak and Yakubani of the Sehwan Taluka and charas and ganja, whenever confiscated shall be put to auction and be sold to the highest bidder licensed to possess and sell the drugs provided that the confiscated articles are declared by the officer ordering the confiscation to be fit for use and provided that in his opinion the price offered is reasonable with reference to the ordinary retail selling price of the drug in the neighbourhood in which the sale takes place. If the drug is declared by the officer ordering confiscation to be unfit for use or if the price offered is not reasonable the intoxicating drug shall be destroyed.
- 4 Imported foreign liquor and Indian made liquor excised at tariff rates which is of strength not lower than the minimum prescribed under the terms of the licenses for the sale of such liquor, shall be dealt with in the manner prescribed in rule 3, but if the price offered is not reasonable, the liquor shall be sent to the Collector for disposal.
- 5 If the strength of such liquor confiscated is lower than the prescribed strength it shall be sent to the Collector for disposal.
- 6 Confiscated liquor and intoxicating drugs which do not exceed Rs 5 in value or for which a reasonable price is not offered and toddy whenever confiscated shall be destroyed.

- 7 All articles confiscated other than the articles dealt with in the preceding rules shall be put to auction and be sold to the highest bidder
- 8 All stills and all implements and apparatus for the manufacture of liquor or intoxicating drugs shall be broken up or otherwise rendered useless for such manufacture previous to sale
- 9 Whenever under the operation of these rules liquor or any other confiscated article has to be destroyed, it shall be destroyed in the presence of the officer ordering confiscation or of some other responsible officer whom he may depute

(Commissioner in Sind's No. C 501, dated 23rd July 1912)

NOTE—The above rules were framed under Section 58 of Bombay Abkari Act, but are now in force under Section 35 A (1) of the amended Act, XII of 1912

(Commissioner in Sind's No 506, dated 5th September 1913)

85. *Rules prohibiting the use of certain articles in the manufacture of intoxicating drugs*—In exercise of the power conferred by section 35 (h) of the Abkari Act, the Commissioner in Sind is pleased to issue the following rule —

The use in the manufacture of any intoxicating drug of any of the articles specified below is prohibited, that to say—

- (a) Melon seeds
- (b) Coriander
- (c) Leaves
- (d) Any colouring mixture
- (e) Dirt
- (f) Decayed or rotten *bhang*
- (g) Any other substance whether injurious to health or not which is not required for the preparation of the drug in a state fit for carriage or consumption or which is used only for the purpose or is capable only of increasing the apparent weight or bulk of the drug

Nothing in this rule shall be held to prevent the sale, by a retail seller, of an intoxicating drug of melon seeds and coriander apart and separate from the drug

(Commissioner in Sind's No C 408, dated 3rd July 1900)

85A. No 401 C, dated 8th January 1924, Revenue Department—In exercise of the powers conferred by sub-section (1) of section 35 read with sections 14 and 30 of the Bombay Abkari Act, 1878 (Bom V of 1878), and of all other powers enabling it in this behalf, the Government of Bombay is pleased to make the following rules regulating the manufacture, otherwise than by the processes of compounding, blending or reducing and bottling, in the Bombay Presidency excluding Sind and

Aden of "foreign liquor" at country spirit distilleries and at distilleries permitted to be established exclusively for the production of foreign liquor, namely —

1 *Definitions*—In these rules—

(1) "the Act" means the Bombay Abkari Act, 1878,

(2) "Foreign liquor" means any of the following, viz ,

(a) those kinds of country liquor and spirituous preparations manufactured therefrom which are declared by Government from time to time as foreign liquor for the purposes of the Act, by a notification under sub section (8) of section 3 of the Act,

(b) perfumed spirits, essences of whisky, brandy and rum, liqueurs, cordials and medicated wines but not drugs, medicines, chemicals and toilet preparations containing spirit,

(c) grape liquor,

(d) any other kind of liquor, such as spirits of wine, rectified spirits, brandy, whisky, rum, gin and gingerwine, which is liable to duty at the same special rates as those prescribed for liquors in Schedule II, Part II of the Indian Tariff Act 1894 (VIII of 1894), except malt or other fermented liquor and denatured spirits

(3) "Commissioner" means the Commissioner of Customs, Salt and Excise, Bombay

(4) "Deputy Commissioner" means the Deputy Commissioner of Excise of the Division in which the distillery where foreign liquor is to be manufactured is situated

2 *Application for permission to manufacture foreign liquor*—When any person desires to manufacture foreign liquor in any of the existing country spirit distilleries or at a distillery specially intended for such manufacture he shall first apply in writing to the Commissioner for permission to do so, and shall furnish him with such information as may be required by him to determine whether the permission applied for should be granted or not

3 *Manufacture to be carried on on licensed premises*—The manufacture of foreign potable liquor as well as rectified spirit shall be carried on under these rules only in the distillery licensed for such manufacture by the Commissioner and the manufacture of perfumed spirits and other articles mentioned in the list referred to in rule 10 shall be carried on at the laboratory situated within the distillery enclosure or at any adjacent place Unless the said distillery buildings and premises are the property of the licensee he shall pay such rent and other charges in respect thereof as may be fixed by the Commissioner

4 *How foreign liquor shall be manufactured*—The foreign liquor shall be manufactured from mhowra flowers or from molasses, cane juice, unrefined cane sugar or unrefined palm sugar of good quality or from grain of the kind and quality to be approved by the Deputy Commissioner No ingredient obnoxious to health or in any other way objectionable shall be admixed with the spirit in contravention of the rules in this behalf which may from time to time be prescribed by the

Commissioner under clause (f) (i) of section 35 A of the Act The foreign liquor shall be subject to periodical analysis and the licensee shall be bound to take steps to remedy defects in it which the said Deputy Commissioner may consider material

5 *Duty on lost spirit*—Duty at the tariff rate of Rs 21 14 0 per proof gallon or at such other rate as may at the time be applicable to rectified spirit imported by sea from foreign countries shall be paid on any loss of foreign liquor which may occur at the distillery or in transit under bond to the distillery from any other distillery in the Bombay Presidency or from a distillery in any Indian State if the Commissioner considers the loss to be excessive and not satisfactorily explained by the licensee In the case of import of foreign liquor in bond from any other province in British India the duty on such excessive loss shall be paid by the importer or exporter in the province from which the foreign liquor is imported

6 *Notices of operations to be given*—The holder of the manufacturing license shall give such notices in writing of the operations he proposes to conduct as are required by clauses 20 23 and 25 of Appendix I to his license He shall keep such accounts of his operations at the distillery and at the laboratory as may be required by the Commissioner and in the form prescribed by the latter These accounts shall be produced for inspection by the Commissioner or the Deputy Commissioner or by any Excise officer deputed by the Commissioner or the Deputy Commissioner for this purpose on demand

7 *Foreign liquor imported under bond to be deposited in foreign liquor store*—Foreign liquor may be imported under bond to the distillery from any other province in British India or Indian State if it is specially permitted by the Commissioner in accordance with the rules prescribed by Government for import under bond of foreign liquors Such foreign liquor must be at once placed in the foreign liquor store at the distillery and shall thereafter be subject to the same rules as are herein made applicable to foreign liquor manufactured on the premises

8 *Removal of spirit from foreign liquor store*—Foreign liquor shall be issued from the foreign liquor store at the distillery in quantities of not less than five proof gallons at any one time Prior to removal from the foreign liquor store all foreign liquor shall be gauged and tested by the officer in charge of the distillery and a permit issued by him to cover the removal of the foreign liquor and the licensee shall pay at the local treasury the duty payable on 90 per cent of such foreign liquor the remaining 10 per cent being deducted on account of wastage in the process of manufacture as provided in the next following rule No sugar colouring or flavouring materials or other matter (except water) may be added to the foreign liquor after its manufacture and before it has been gauged and tested for removal except with the written permission of the Commissioner and under rules made by him in this behalf

9 *Loss of duty on foreign liquor removed from foreign liquor store*—Ten per centum shall be deducted from the proof quantity removed from the

foreign liquor store to the laboratory and duty at the tariff rate of Rs 21 14 0 per proof gallon or at such other rate as may at the time be applicable shall be charged on the remainder

10 *Rectified spirit removed from foreign liquor store to be used only for manufacture of specified foreign liquors*—All rectified spirit removed from the distillery to the laboratory shall be used only in the preparation of perfumed spirits liqueurs cordials medicated wines and essences in the said laboratory and the licensee shall furnish in due course to the Deputy Commissioner a complete list of all the articles intended to be manufactured by him at the said laboratory. No spirit upon which duty has not been paid at the tariff rate leviable under rule 9 shall be received or used at the said laboratory. No alcoholic fermentation shall be conducted at the said laboratory nor shall any fermented liquor be received therein

11 *Procedure regarding distillation of spirit*—Spirit may be recovered by distillation from the residues either at the laboratory or at the distillery. If this operation be conducted at the laboratory two days' notice must be given to an officer appointed for this purpose by the Deputy Commissioner. Heat must not be applied to the still until the hour stated in the notice. If the spirit be recovered at the distillery the operation shall *mutatis mutandis* be conducted in accordance with the rules and regulations governing ordinary operations there except that the distillate shall be collected separately from all other spirit and shall be removed from the distillery to the laboratory forthwith without payment of duty, but on a pass signed by the officer in charge

12 *Commissioner to decide whether a substance is perfumed spirit, etc., or not*—It shall be within the discretion of the Commissioner to decide whether any substance is or is not perfumed spirit liqueur cordial medicated wine or essence and he shall have power to order the confiscation of any substance which he may consider not to fall under one or other of those descriptions and which he may believe to be manufactured either partly or wholly from spirit received at the laboratory under the terms of the license

13 *Issue of rectified spirit otherwise than to the laboratory*—Ordinary rectified spirit or any potable liquor manufactured at the distillery shall not be issued from the laboratory or from any premises other than the distillery. Should it be desired to issue such spirit otherwise than to the laboratory it must be issued from the foreign liquor store at the distillery under the regulations applicable to issues from the distillery, except that duty shall be chargeable at the tariff rate of Rs 21 14 0 per proof gallon or at such other rate of duty as is leviable under the Indian Tariff Act at the time in force on rectified spirit imported by sea on the full quantity issued without any deduction

14 *Labels to be affixed to vessels*—To every percolator or other vessel at the laboratory in which spirit is placed there shall be affixed a label showing the quantity and strength of the spirit which has been added to it from time to time, the date when each quantity of spirit was added, the date when the finished product was removed to stock and

the amount removed. The finished preparations shall be kept separate from those in process of preparation, and vessels containing finished preparations shall, where practicable be graduated to show the quantity of liquid present to the nearest tenth of a gallon. The true strength of the liquid shall also be stated on a label properly affixed to the vessel. The licensee shall render every reasonable assistance to any officer taking stock at the laboratory and shall, when so required, declare in writing the true quantity and strength of the liquid contained in any receptacle.

(B G G, Part I 1924 pages 35 & 36)

85-B. No 401 C (a), dated 8th January 1924, Revenue Department — In exercise of the powers conferred by sections 14 and 35 (I) of the Bombay Abkari Act 1878 (Bom V of 1878), and of all other powers enabling it in this behalf the Government of Bombay is pleased to make the following rules for the bottling and for the manufacture by compounding, blending or reducing of locally made 'foreign liquor' on which duty at the rates prescribed for liquors in Schedule II, Part II, of the Indian Tariff Act 1894, has been paid and of 'foreign liquor' imported from foreign countries, or from other provinces in British India or from Indian States on which duty at the rates prescribed for liquors in Schedule II Part II, of the Indian Tariff Act 1894 has been paid at country spirit distilleries or at distilleries exclusively intended for the manufacture of foreign liquor and at the Excise country spirit bonded warehouses in the Presidency of Bombay excluding Sind and Aden —

1 *Definitions* — In these rules—

(1) "Compounding" means the artificial preparation of foreign liquor by the addition to imported or locally made spirit of flavouring or colouring matter or both,

(2) "Blending" means the mixing together of spirits or wines of different strengths or qualities but of the same description,

(3) "Reducing" means lowering the spirit to prescribed strengths by the addition of pure water,

(4) "Bottling" means the transferring of liquor from a cask or other vessel to a bottle, jar, flask or similar receptacle for the purpose of sale whether any process of rectification be employed or not, and includes rebottling

(5) "Commissioner" means the Commissioner of Customs Salt and Excise, Bombay

(6) "Deputy Commissioner" means the Deputy Commissioner of Excise of the Division in which the distillery or excise bonded warehouse wherein the operations of compounding, blending, reducing or bottling are to be carried out is situated

2 *Compounding, etc, permitted at distilleries and warehouses only* — No compounding, blending, reducing or bottling of foreign liquor is permitted except at country spirit distilleries or at distilleries exclusively intended for the manufacture of foreign liquor or at Excise country spirit bonded warehouses

3 *Application for a license*—When any licensed distiller or licensed a license to carry on any or all reducing and bottling of locally from foreign countries or from n Indian States he shall submit an application to the Collector through the Deputy Commissioner stating the nature of the operations he desires to perform and the distillery or the Excise bonded warehouse in which such operations are intended to be performed On receipt of such application and report thereon from the Deputy Commissioner the Collector shall decide whether a license should be granted

4 *Fees for licenses and rent for the use of distillery or warehouse*—The fee for a license for compounding blending or reducing or for all or for any one or two of these operations will be Rs 500 per annum and the fee for a license for bottling will be Rs 100 per annum In addition to this fee the licensee shall pay such rent per month as the Commissioner may fix for the portion of the distillery or bonded warehouse placed in his possession unless in the case of the distillery, the licensee himself is the proprietor thereof

5 *What spirits and wines may be blended*—The spirits and wines blended must be the produce and manufacture of the same country

6 *Water used in reducing*—Unless the Deputy Commissioner is satisfied and certifies in writing that the water intended for use in reducing is obtained from an uncontaminated source which is always free from the likelihood of contamination such water, prior to use shall be raised to a temperature of not less than 212° F and shall be kept at that temperature for at least 10 minutes

7 *Reducing of imported and Indian made spirits*—Imported and Indian made spirits shall not be reduced to a strength lower than 35° U P in the case of gin and 25° U P in the case of other potable spirits

8 *Substance for colouring etc to be approved*—No colouring or flavouring substance may be added to any liquor until a sample of such substance has been examined and approved by the Deputy Commissioner and only in such proportion as the Deputy Commissioner may on examination direct

9 *Imported coloured spirit to be sent for analysis*—When plain spirit has been imported coloured a quart sample shall be submitted for examination to the Excise Analyst Government Distillery Naik together with an ounce sample of any essence which it is proposed to add to it

10 *Fees for analysis*—The Commissioner may impose such fee not exceeding Rs 2 as he considers necessary for such examination

11 *Labels to be affixed to bottles etc particulars of labels*—All bottles or other receptacles containing liquor which has been compounded or blended at the licensed distillery or Excise bonded warehouse must be labelled so as to show that the liquor therein has been compounded or blended in such distillery or warehouse and the labels must specify the

description of the liquor contained, i.e., whether it is whisky, brandy, gin, rum, liqueur or wine, the name of the district and province where it is bottled, and the name of the bottler in full. No particulars other than those herein mentioned shall be printed or shown on the same or any other labels on the bottles.

12 *Licenses for bottling foreign liquor*—Foreign liquor may not be bottled for sale except under a license to be granted in that behalf by the Collector. Such licenses shall be granted only to holders of distillery or foreign liquor vend licenses on payment of the fee prescribed in rule 4.

13 *Labels to be affixed to bottles of imported foreign liquor*—Bottles filled in the distilleries or Excise bonded warehouses with liquor imported in bulk from foreign countries, when intended for sale, must bear labels specifying the description of the liquor contained therein, the country of origin, the name of the bottler in full, and the name of the district and province where the liquor was bottled.

14 *Bottles for home consumption to have capsules*—All bottles containing wines or spirits for home consumption shall have either lead capsules properly put on with a capsuling machine and inscribed with the bottler's name or paper capsules of a pattern approved by the Deputy Commissioner and similarly inscribed which should be gummed over the cork and round the neck of the bottle.

15 *Labels or capsules not to be misleading*—The labels or capsules placed on bottles of foreign liquor which has been bottled in a licensed distillery or warehouse shall not describe the foreign liquor as bottled under excise or official supervision or misdescribe the foreign liquor in any manner. Such bottles may, however, be labelled or capsuled as
 “Bottled in the ^{distillery} Excise bonded warehouse at. . .”

(BGG, Part I, 1924, pages 37 & 38)

PART III
CONTAINING
STANDING ORDERS OF GOVERNMENT AND THE
COMMISSIONERS OF ABKARI REVENUE ON THE
SUBJECT OF EXCISE MATTERS GENERALLY

(Corrected upto 1st April 1924)

PART III.

CHAPTER I.

EXCISE ADMINISTRATION

General Principles and Policy in Abkari matters

86. The following orders enunciate the main principles and features of the policy of Government which should always be borne in mind by the officers entrusted with the administration of the Abkari Department —

General principles and policy of Government in Abkari matters
Collectors urged to restrain and to diminish the consumption of spirituous liquors

- (1) It cannot be too strongly urged upon the Collectors that the object which Government has in view is to restrain, and if possible to diminish, the total consumption of spirituous liquors, whether clandestine or licensed, being fully persuaded that any amount of revenue that may be lost by the efficiency of the system for this end will be repaid a hundred fold in the preservation and advancement of moral feelings and industrious habits among the people

(G R No 3459, dated the 17th September 1838)

- (2) The retail by Government officers of any sort of fermented liquor, spirit or drug is disapproved. Government has nothing to do with spirits or drugs, and it should be done which m

Retail of liquors, drugs, etc., by

principle The officers of the Government should interfere in the trade just so far as is necessary to enforce the taxation imposed upon it by law, and no further. If in any place the trade cannot be carried on consistently with the just demands of the State, it must cease, though it will probably always be found that the difficulty arises from the absence of proper fiscal arrangements. It would, however, be better that the excise revenue in any such place should be sacrificed than that the officers of the Government should assume functions calculated to expose the policy of the State to misunderstanding

(G I, F D, No 3125, dated the 19th May 1874,
vide G R, R D, No 2813, dated the
3rd June 1874)

- (3) Government has frequently enjoined on Collectors the necessity of doing all they can to discourage the extension of drinking, but it is always to be borne in mind that it is the greatest possible mistake to allow smuggling. When people have a taste for liquor they will certainly obtain it, and if there be insufficient shops they will smuggle. The evil effects of this are twofold. It renders inefficient the restrictions

Collectors enjoined to discourage drinking

which Government desire to place upon the excessive consumption of liquor and it injures the revenue

(G R , R D , No 6092, dated the 27th October 1875)

- (4) The Governor in Council can only reiterate the principle that has been so often expressed by Government that Government do not desire to make any revenue from Abkari, but where there is a population habituated to the use of spirits, it may be assumed that they will find means to gratify their tastes, and, if they cannot procure spirits on tolerably easy terms, they will smuggle. The Collector, therefore, in issuing licenses should be guided by this principle. Where there is already a demand for spirits, the Collector should take measures to supply it and to receive such revenue from it as may reasonably be expected, but he should carefully avoid encouraging the consumption of liquor by making it very easy to obtain or very cheap.

(G R , R D , No 2838, dated the 30th May 1879)

- (5) The principles, on which Her Majesty's Secretary of State for India has more than once requested that the Excise Administration in India should be based, are —

- (i) that any extension of the habit of drinking among Indian populations is to be discouraged,
- (ii) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor,
- (iii) that, subject to these considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

(G I , F & C , No 3390, dated the 3rd July 1889 , *vide* G R , R D , No 5179, dated the 19th idem)

- (6) It should be fully understood that a low rate of duty on spirits should never be maintained for the purpose of stimulating consumption. Facility of obtaining intoxicating liquor, no doubt, aids in increasing consumption, but if a real demand in any locality is not met by a supply of taxed liquor, illicit distillation will be encouraged. The matter is not one regarding which any hard and fast rule can be laid down, but Government has no hesitation in leaving it to the Collectors acting under the advice and control of the Commissioner of Customs, Salt, Opium and Abkari, who may safely be trusted to exercise an intelligent discretion.

(G R , R D , No 7060 dated the 22nd September 1883)

Principle to be adopted in issuing licenses for the sale of spirits

Principles laid down by Her Majesty's Secretary of State for India in the matter of Excise Administration of India

Low rate of duty on spirits not to be maintained for stimulating consumption

- (7) There occur passages in periodical reports which read as if the increase of the excise revenue was the paramount object of good administration. Revenue officers are naturally apt to give prominence in their reports to increased revenue, taking for granted that the authorities to whom the reports are addressed will know that the increase has been obtained by successful administration on the principles insisted on by the Secretary of State. It is obvious that a Revenue officer has cause for congratulation if he can point to increase in revenue with the consciousness that he has made the consumers of intoxicating drinks pay more dearly than they did before. The moral obligation of taking as high a tax as possible on all liquor consumed while repressing illicit consumption is accepted by him as a settled principle, and naturally he finds no occasion to embody in a report of the year's administration what he and everybody who has to deal officially with his report look upon as beyond the possibility of being seriously challenged. But as these reports are sometimes used as basis for attacks on the administration the Government of India share the Secretary of State's opinion that at the risk of tedious repetition and of placing well understood doctrine on record year after year administrative officers and local Governments should be careful to employ language which cannot give colour to the idea that the object of the Excise Department is to increase revenue at the sacrifice of social considerations.

(G I F & C, No 213 dated the 11th August 1888,
vide G R, R D, No 6132 dated the
11th September 1888)

- (8) The Secretary of State for India has fully accepted the general principles stated in the following paragraph of the letter from the Government of India No 29, dated the 4th February 1890, as those which should guide the Local Governments and their revenue officers in administering excise affairs —

"103 Looking to all the conditions of the very difficult problem with which we have to deal we have after careful consideration arrived at the conclusion that the only general principles which it is expedient or even safe to adopt are the following —

- (1) that the taxation of spirits and intoxicating liquors and drugs should be high and in some cases as high as it is possible to enforce,

- (2) that the traffic in liquors and drugs should be conducted under suitable regulations for police purposes,
- (3) that the number of places at which liquor or drugs can be purchased should be strictly limited with regard to the circumstances of each locality, and
- (4) that efforts should be made to ascertain the existence of local public sentiment and that a reasonable amount of deference should be paid to such opinion when ascertained.

(*Vide* G R, R D, No 3403, dated the 16th May 1890)

- (9) The general principles laid down by the Government of India while issuing instructions to the Excise Committee appointed in 1905 to investigate the whole question of excise policy and practice were as follows —

The Government of India have no desire to interfere with the habits of those who use alcohol in moderation this is regarded by them as outside the duty of the Government and it is necessary in their opinion to make due provisions for the needs of such persons. Their settled policy, however, is to minimise temptation to those who do not drink, and to discourage excess among those who do, and to the furtherance of this policy all considerations of revenue must be absolutely subordinated. The most effective method of furthering this policy is to make the tax upon liquor as high as it is possible to raise it without stimulating illicit production to a degree which would increase instead of diminish the total consumption, and without driving people to substitute drugs for alcohol or a more for a less harmful form of liquor. Subject to the same considerations, the number of liquor shops should be restricted as far as possible and their location should be periodically subject to strict examination with a view to minimise the temptation to drink and to conform as far as is reasonable to public opinion. It is also important to secure that the liquor which is offered for sale is of good quality and not necessarily injurious to health.

(*Vide* Govt of India, Fin Dept, letter No 5001-Exc, dated 7th September 1905)

General principles laid down by the Government of India while issuing instructions to the Excise Committee appointed in 1905

- (10) One of the fundamental principles which the Government of India has laid down for Abkari management in the Presidency of Bombay is that the excise duty on country spirits should be brought up to a rate as nearly as possible equivalent to that fixed for the customs duty on imported spirits

Principles of
taxation of
country
spirit

(Vide letter of G of I, F D, No 3088, dated 31st August 1875, quoted in the preamble to G R, R D, No 1833 of 22nd March 1876)

low rates

- (11) It is also a recognized principle of the Excise Department that country spirit should be taxed according to its alcoholic strength irrespective of cost of material and transport

(Vide G R, R D, No 4675, dated 2nd June 1892)

- (12) Another principle laid down by the Government of India in the matter of taxation of spirit is that imported spirits and "spirits" of Indian manufacture describing themselves by the names of imported liquors or obviously intended to give to the consumers the impression of being identical with them in character should be treated as of a class of spirit on which duty at the tariff rate should be charged and the plain Indian spirit and spirit spiced to meet a special native taste without any attempt at the imitation of imported liquor should be treated as spirit on which duty at the ordinary excise rate should be levied

(Vide G of I R No 1987 Exc dated 9th April 1906
F D G R, R D, No 4484, dated 7th May 1906)

- (13) The tax on fermented toddy should be a reasonable and even impost on that article such as will neither encourage its abuse on the one hand nor prohibit its legitimate use on the other Taxation on distilled spirit on the other hand should have regard to the establishment of the same excise duty everywhere on the same alcoholic strength

Policy re
garding tax
ation of raw
toddy and
distilled
spirit.

(G R R D No 973 dated the 5th February 1886)

- (14) Government have directed that the objects which have to be kept in view in framing regulations for the taxation and control of toddy should be as follows —

Objects to be
kept in view
in regulating
taxation and
control of
toddy

- 1 To encourage the drinking of unfermented toddy,

- 2 To enable fermented toddy to be purchased and consumed in moderation not in excess at a price which is not beyond the means of the people accustomed to drink it,
- 3 To prevent illicit distillation from toddy,
- 4 To prevent the consumption of toddy which has become deleterious and has been doctored or mixed with wholesome toddy in order to make it potable,
- 5 To restrict the regulations to the simplest form compatible with effective control so that they may easily be understood by the people,
- 6 To reduce offences to a minimum, and
- 7 To prevent undue growth of establishments so as to avoid harassing the people

(*Vide* G R, R D, No 4576, dated the 11th May 1909)

Sudden extreme enhancements of tree tax should be avoided

- (15) The Abkari Department should aim at avoiding enhancements and especially sudden extreme enhancements of the tree tax and pay careful attention to the interests in land which are affected by the enhancement of the tax following as closely as possible the principles laid down by Government in regard to land revenue

(G R, R D No 973 dated 5th February 1886)

Vote—In fixing the rate of tree tax the general productiveness of the trees in particular areas and the capacity of the people to pay are generally to be taken into consideration

Policy regarding the consumption and tax on of hemp drugs

- (16) The following is a summary of the orders passed from time to time by Government on 'the subject of their policy with regard to hemp drugs —

“Restraining the use and improving the revenue by the imposition of suitable taxation, ‘discouraging the consumption by placing restrictions on the cultivation, preparation and retail, and imposing on their use as high a rate of duty as can be levied without inducing illicit practices,’ ‘limiting the production and sale by a high rate of duty without placing the drug entirely beyond the reach of those who will insist upon having it,’ ‘restricting consumption as far as practicable, minimizing the evils and discouraging the use of the drug wherever it is a source of danger to consumers”

(*Vide* para 32 of the Govt of India Resolution No 1369 Ex., Finance and Commerce Department, dated the 21st March 1895)

- ‘ These drugs are not articles of which the production should be encouraged in British India for consumption in other countries, and there is no necessity to make special arrangements to favour the exporter or the foreign consumer of such drugs by allowing the export to be made free of duty. A tax on the consumption in foreign countries of hemp drugs produced in British India may be regarded as in the case of opium, as a legitimate source of revenue ”

(*Vide* para 7 of letter No 3156 SR, dated the 28th July 1896, from the Government of India Finance and Commerce Department, embodied in G R, R D, No 6637, dated the 24th August 1896)

SOURCES OF EXCISE REVENUE

I—*Foreign liquor, that is, from—*

- (a) License fees for the privilege of selling, under the various kinds of licenses, foreign imported liquors and Indian made liquors excised at the tariff rates
- (b) Duty on wines and spirits manufactured in India and excised at the tariff rate
- (c) Receipts from commercial spirits including medicated wines
- (d) Receipts from the vend fees on Foreign liquor

of this Presidency

II — *Country spirits*, that is, from—

- (a) Duty on distillery spirits
- (b) License fees for sale of distillery spirits
- (c) Receipts from out stills.
- (d) Profit on sale proceeds of liquor manufactured and supplied by Government to retail vendor.

Sources of
excise
revenue

III.—*Toddy or Country Fermented Liquors*, that is, from—

- (a) Tree tax receipts
- (b) License fees for the privilege of selling toddy at specified shops and at tree foot booths and for the sale of toddy by hawkers
- (c) Rent of Government toddy trees

IV.—*Hemp drugs*, that is, from—

- (a) Duty levied on hemp drugs (ganja and bhang and in Sind charas) issued from central and bonded ware houses in this Presidency or imported from other Provinces
- (b) License fees for the privilege of selling intoxicating drugs under wholesale and retail licenses, and warehouse dues

V.—*Opium*, that is, from—

- (a) Net gain on issues of excise opium
- (b) License fees for retail sale of opium

VI.—*Miscellaneous*

Fines confiscations and other items

The revenue received under the above heads other than judicial fines is credited in the accounts to the Budget head "VI" Excise

Note 1—Judicial fines have been excluded by Bombay Abkari Act XII of 1912 (an Act further to amend Bombay Abkari Act V of 1878) from the scope of the definition of "Abkari Revenue" as given in section 3, clause (1) of the Act

Note 2—Government have directed that the receipts from the disposal by auction of the right of retail vend of excisable articles should be termed 'vend fees' in the public accounts and the departmental reports and returns, the use of the words "license fees" being restricted to realizations on account of shops disposed of on the fixed fee system

(G O, R D, No 1569, dated 15th February 1919)

CHAPTER III

LOCAL ADVISORY COMMITTEES

CONSTITUTION OF LOCAL COMMITTEES TO ADVISE ON THE NUMBER AND LOCATION OF LIQUOR SHOPS, ETC

Local
Committees

Remarks of
the Govern-
ment of
India
regarding the
formation
of small local
Committees

88. The Government of India having in their Resolution No 5086 Exc, dated 15th August 1907, desired that local opinion regarding the fixing of the number and sites of liquor shops should be consulted more systematically and recorded more definitely than has been the case hitherto, and suggested

1

20,000 or some other suitable figure to be fixed by the Local Government, and having further observed that the precise constitution of the Committees must in all cases be left to the discretion of the Local Government, there being no need for uniformity in this respect and that the extension of the system outside the larger towns was a matter which might also be left to the discretion of Local Governments, the Government of Bombay have passed the following orders —

Orders passed by the Government of Bombay

1. That the local Committee for the Presidency Town of Bombay should consist of the Collector as Chairman, the Commissioner of Police, the Municipal Commissioner and two members of the Corporation selected by the elected members from amongst themselves for each ward in turn

Regarding the Town and Island of Bombay

(G R, R D, No 10429, dated 13th October 1908)

- 2 (1) That it is not advisable to proceed at once to appoint local Committees in rural areas or in the smaller towns and that it is desirable that the working of the system in the larger towns should first be watched and from the experience gained materials may be expected to become available on which to form an opinion whether a Committee for each taluka or a separate Committee for each small town would be of real service
- (2) That 20 000 should be the approximate limit of population rendering the Municipality suitable for the appointment of a local Committee
- (3) That in constituting the Committees it is necessary to provide for the retention by the officers of Government of the responsibility of fixing the number and sites of liquor shops and therefore it is inexpedient that there should be a non-official majority on the Committee

Regarding the mofussil (Presidency Proper)

members The Chairman of the Committee is further empowered to co-opt an additional non-official member from those classes of the Community which do not regard drinking *per se* as a vice The power to be exercised only when the representation of these classes

(Vide G R, R D, No 14512, dated 1st December 1917)

Local
Advisory
Committees

Regarding
the mofussil
(Presidency
Proper)

- (4) That the decision must rest with the Collector, and he will arrive at his decision after obtaining in Committee full information and advice from the official members on the administrative aspects of the case, and on the popular aspects from the non official members
- (5) That the Collector should, for the above reasons, himself be a member and the Chairman of the Committee, except in the case of Municipalities at a distance from head quarters, in which the Assistant or Deputy Collector in charge of the taluka should be the Chairman, when the Collector is not himself the Chairman, the Chairman will report to the Collector the result of the Committee's deliberations, and the Collector will pass his decision on this report
- (6) That the official members, other than the Chairman, should consist of the District Superintendent of Police or, in his absence, the Assistant or Deputy Superintendent of Police and of the City Magistrate, whether known specifically by that title or by that of Huzur Deputy Collector, where there is no City Magistrate, the Assistant or Deputy Collector in charge of the taluka, or, if he is Chairman, the Mamlatdar of the taluka should be a member of the Committee
- (7) That the Assistant Collector of Excise (now Superintendent of Salt and Excise) should in no case be a member of the Committee, he should ordinarily be required to attend its meetings in order to supply information, but should not be allowed to take part in the discussions
- (8) That in ordinary Municipalities there will be a sufficient number of official members and with the addition of two non-official members the Committee will consist of a Chairman and 4 members. In some Municipalities and local areas, however, it will be expedient to raise the number of members in order to meet the particular conditions obtaining in those areas, but in no case are more than seven members required. Where it is necessary to add one more official member to the Committee, the officer selected should be the Cantonment Magistrate, the City Magistrate (or Huzur Deputy Collector) or the Assistant or Deputy Collector in charge of the taluka, according to circumstances
- (9) That the two or three non-official members of the Committee should be ordinarily non-official members of the Municipality elected from amongst themselves by such members. It is expedient that each local area, for which a Committee is appointed, should be

dealt with as a whole, not ward by ward or section by section

- 3 In accordance with the above principles Government have directed that the local Committees should be constituted in the following Municipalities in the manner set forth against each —

The Municipalities in which local Committees have been formed by Government.

Ahmedabad	{	Collector
Broach		City Magistrate (Huzur Deputy Collector)
Surat		Assistant or Deputy Collector in charge of taluka
	{	District Superintendent of Police
		Three non-official members
		Assistant Collector, Building Sites
Bandra	{	District Superintendent of Police
		Resident Magistrate, Bandra *
		Two non-official members
Godhra	{	Collector.
Thana		City Magistrate (Huzur Deputy Collector)
Dharwar		District Superintendent of Police
Bijapur	{	Two non official members
Sholapur		
Satara		
Nasik	{	Assistant or Deputy Collector in charge of taluka
Dhulia		District Superintendent of Police
		Mamlatdar of taluka
Hubli	{	Two non-official members
Gadag		
Malegaon		
Belgaum City and Cantonment	{	The same as for Godhra, etc, with the addition of the Cantonment Magistrate and one non official member from the Cantonment
Poona City	{	Collector
		City Magistrate
		District Superintendent of Police
	{	Two non-official members
Poona Cantonment and Suburban Municipality.	{	Collector
		Cantonment Magistrate
		District Superintendent of Police.
	{	Two non-official members, one from the Cantonment and one from the Suburban Municipality.

* Substituted for " Mamlatdar, Salsette Taluka," by G.R., R.D., No 12623 of 11th December 1908

Ahmednagar City and Cantonment	{	Collector
		Cantonment Magistrate
		Assistant or Deputy Collector
		in charge of taluka
		District Superintendent of Police
		Three non-official members, two from Ahmednagar Municipality and one from the Cantonment

Matters on
which local
Committees
have to
express
opinion

- 4 The Committees may be called on to give their opinions as to the maximum number of shops to be maintained in future in the local area, they may also be invited to propose the minimum number of shops required for that area. If they recommend reduction they should propose the stages by which the reduction should be carried out, and they should indicate what reduction and changes of site (if any) they regard as at once desirable. They may also give their advice on the question of closing hours, and if festivals and fairs take place within their limits on the question of temporary shops at such fairs and festivals.

Collector to
convene a
Committee
whenever
necessary

- 5 The Collector should convene the Committee or direct it to be convened whenever he deems it necessary and not less often than once in every three years.

Commissioner
to dispose of
Committees'
recommendations

- 6 Reports of the results of the Committees' meetings and of the Collector's decisions thereon should be communicated to the Commissioner of Abkari.
7. Any case which the Commissioner is unable to approve should be submitted to Government for orders.

(*Vide* G R., R D., No 10129 of 13th October 1908)

Local
Advisory
Committees
in rural
areas

- 8 [*]As regards rural areas, Government consider that the experiment of appointing Advisory Committees should be taken up only in those talukas which have a high incidence of consumption and give an average of more than one country spirit shop per 6,000 of population[*] These conditions are fulfilled in the districts of Surat and Thana and in certain talukas of the districts of Broach, Panch Mahals, West Khandesh and Kolaba, [b]but the Panch Mahals must be excluded from consideration as the conditions there do not admit of the establishment of Advisory Committees [b]

[*]—[*]These instructions have been cancelled by G O's R.D., No 2853, dated 6th October 1920 and No 812 of 22nd March 1921.

[b]—[b]These orders have been modified by G M., R D., No L.C.—447 C., dated 10th October 1921, *vide* para 89 *infra*.

9 Accordingly local Committees are appointed in the town of Ratnagiri and in each of the following talukas —		Local Advisory Committees in rural areas
District.	Talukas	
Broach	1 Ankleshwar	
	2 Hansot	
	3 * Broach	
	4 * Amod	
	5 * Jambusar	
	6 * Vagra	
Surat	1 Choras Rander	
	2 Olpad	
	3 Bardoli including Valod	
	4 Jalalpur	
	5 Chikhli.	
	6 Bulsar	
	7 Pardi	
	8 Mandvi	
Thana	1 Salsette	
	2 Bassem	
	3 Mahim	
	4 Dahanu	
	5 Umbargaon Petha	
	(In the absence of any local body two non-official members should be appointed by the Dahanu Taluka Local Board from persons resident in Umbargaon Petha. The official members will be the Collector, the Assistant or District Deputy Collector in charge of the Petha the District Superintendent of Police and the Mahalkari) (vide G R R D, No 1387, dated 5th February 1917)	
	6 Kalyan	
	7 Bhivndi	
	8 Murbad	
	9 Shahapur	
West Khandesh	10 Vada excluding Molkhada Petha	
	1 Nandurbar	
	2 Sakri	
	3 Taloda	
	4 Shahada	
	5 Shurpur	

*These additions were made by G O R D No 2852 dated 6th October 190.

Local
Advisory
Committees
in rural
areas

District

Talukas

West Khandesh— <i>contd</i>	{	6	Navapur Petha
		7 *	Dhulha
Kolaba	{	8 *	Sindkheda
		1	Ahbag
		2	Pen
		3	Panvel
		4	Karjat
		5	Roha
		6 *	Mangaon
Ratnagiri	{	7 *	Mahad
		1 *	Chiplun
		2 *	Dapoli
		3 *	Khed
		4 *	Ratnagiri
		5 *	Sangmeshwar
		6 *	Rajapur
		7 *	Deogad
		8 *	Malwan
		9 *	Vengurla
		10 *	Mandangad Petha
Belgaum	{	11 *	Guhagar Petha
		1 *	Belgaum
		2 *	Khanapur
		3 *	Sampgaon
		4 *	Paragad
		5 *	Athni
		6 *	Chikodi
		7 *	Gokak
Satara*	{	8 *	Hukeri
		1	The villages of Islampur, Vita and Vadu) (The Committees appointed for the latter two villages were converted into taluka Committees and instead of a Committee for the village of Islampur a Committee was appointed for the whole of the Walwa Taluka (<i>vide</i> G O R D, No 812, dated 22nd March 1921) Karad Taluka (<i>vide</i> G O, R D, No 812, dated 22nd March 1921)

* These addit ons were made by G O R D No 255ⁿ dated 6th October 19²⁰

District	Talukas	Local Advisory Committees in rural areas
Satara—contd *	<p>These Committees should be constituted as follows —</p> <p>Collector (<i>ex-officio</i> President)</p> <p>Prant Officer (<i>ex-officio</i> Vice President)</p> <p>District Superintendent of Police or Assistant Superintendent of Police in charge of the Taluka (or in their absence the local Mamlatdar Police Inspector or Sub Inspector appointed by them)</p> <p>Three or four non official members (G O R D No 812 dated 29nd March 1921) who should be elected as follows —</p> <ol style="list-style-type: none"> (1) One non official Councillor chosen by the non official Councillors of each Municipality in the Taluka (2) One non official member of the Taluka Local Board chosen by the non official members of the Board (3) One representative of rural Co operative Credit Societies chosen by the Managing Committees of such Societies in the Taluka <p>Malegaon Taluka (excluding Malegaon Town)</p> <p>The Committee should be constituted as follows —</p> <p>Collector Assistant Collector or District Deputy Collector in charge of the Taluka</p> <p>District Superintendent of Police</p> <p>Mamlatdar</p> <p>Four members representing the Taluka Local Board (vide G O R D No 812 dated 22nd March 1921)</p>	
Nasik*	<p>Sholapur District (excluding Sholapur City)</p>	

* These additions were made by G O R D No 853 dated 26th October 1920

Local
Advisory
Committees
in rural
areas

10 The Committees should be constituted as follows.—

District	Talukas
Ratnagiri	<p>The Collector. The Assistant Collector or District Deputy Collector in charge of the taluka The District Superintendent of Police Two non-official members. (These two non-official members should ordinarily be non-official members of the Ratnagiri Municipality elected from amongst themselves by such members)</p>
Taluka Committees	<p>The Collector The Assistant Collector or District Deputy Collector in charge of the taluka The District Superintendent of Police The Mamlatdar. Three members representing the Taluka Local Board and each Municipality within the taluka which has an Advisory Committee of its own</p>

11 The local Committee system was extended from the year 1917 to all the talukas of the East Khandesh District as follows —

District	Talukas
East Khandesh	<p>1 Jalgaon 2 Yawal 3 Raver 4 Bhusawal, including Edalabad Petha 5 Amalner, including Parola Petha 6 Erandol 7. Chopda 8 Chabgaon 9 Pachora, including Bhadgaon Petha 10 Jamner.</p>

12 The reasons which render Excise Advisory Committees unnecessary and undesirable for rural areas in which they do not exist at present are —

Reasons which render Excise Advisory Committees unnecessary in rural areas

(1) a backward population, from among the drinking classes in which persons who would represent their requirements on the Committees could not be found,

(2) the presence of illicit distillation, or

(3) a low consumption, which shows no tendency to rise

(Sub paragraphs 8, 9 and 10 were added by G R, R D, No 584, dated 21st January 1913, and amended by G R, R D, No 1387, dated the 5th February 1917, and by G O, R D, No 2852, dated 6th December 1920, and sub paragraphs 11 and 12 were added by G R, R D, No 1387, dated 5th February 1917)

89. Government consider that Advisory Committees are unnecessary for any of the rural areas in the Ahmednagar District (*vide* G R, R D, No 1387, dated 5th February 1917) Similarly Government think that the Panch Mahals District is hardly sufficiently advanced to justify the appointment of an Advisory Committee in it (*vide* G R, R D, No 2852, dated the 6th October 1920) The latter order was, however, modified by Govt Memo No 447 C, dated 10th October 1921 in which Government decided that Excise Advisory Committees should be appointed in the Panch Mahals and Kaira Districts

Advisory Committees in rural areas in Ahmednagar Panch Mahals and Kaira Districts

90. Government have ruled that it is not intended that there should be a Committee in every taluka. The Collector has discretion not to form Committees in any taluka where the liquor question is unimportant

Committees need not be established in every taluka

(*Vide* G O, R D, No 1564, dated 9th June 1921)

91. Government have not accepted the proposal to form an Advisory Committee for the whole district (*vide* G O R D No 1564 dated 9th June 1921) Government also consider that the substitution of sub-divisions for talukas as the jurisdictional area for Advisory Committees is open to objection (*vide* G O, R D, No 2852 dated 6th October 1920) as any larger area would render it impracticable for members to have that intimate knowledge of local conditions which is necessary for the proper exercise of their functions

Advisory Committee for the whole district not accepted. Substitution of sub-divisions for talukas as jurisdictional area open to objection

(*Vide* G O, R D, No 812, dated 22nd March 1921)

Decisions of the Collectors passed on the recommendations of the local Committees to be notified

92. Government have directed that the decisions passed by the Collectors on the recommendations of the local Committees which are approved by the Commissioner should be notified by the Collectors in their districts. The same procedure should be followed in the case of the decisions of the local Committees in the Town and Island of Bombay

Result of the action of the Committees to be noticed in Annual Administration Report

The Commissioner should notice the result of the action of the Committees in the Annual Administration Report of the Excise Department

(Vide G R, R D, No 1834 of 20th February 1909)

Committees to be consulted when it is proposed to transfer a license from one locality to another

93. Government have directed that as a rule the Collector should consult the Committees in regard to the location of liquor shops when it is proposed to transfer a license from one locality to another

(Vide G R, R D, No 5940 of 1st July 1910)

Appointment of Advisory Committees in Ahmedabad, Kaira Panch Mahals and Kanara rural areas

94. The following Excise Advisory Committees have been appointed in the Ahmedabad Kaira Panch Mahals and Kanara Districts —

*Ahmedabad District**

No	Taluka	Strength of the Committee
1	Dholka	Prant Officer, Chairman Mamlatdar District Superintendent of Police or Assistant Superintendent of Police Three members from Taluka Local Board
2	Sanad	Prant Officer, Chairman Mahalkari District or Assistant Superintendent of Police Three members from Taluka Local Board
3.	Gogho	The same as at No 2
4	Modasa	Do do
5	Dhanduka	The same as at No 1
6.	Viramgam Municipality	Prant Officer Mamlatdar District Superintendent of Police or Assistant Superintendent of Police Three members from the Viramgam Municipality

No	Taluka.	Strength of the Committee	
7	Viramgam Taluka	The same as at No 1	
8	Prantij	Do	do
9	North Daskroi	Do	do
10	South Daskroi	Do	do

(Vide Collector of Ahmedabad s No X A D 6 dated the 25th November 1921 and the Commr's Memo No 1371 19 dated 16th December 1921 to Govt R D)

Kaira District

No	Taluka.	Strength of the Committee	
1	Matar	Collector (President) Assistant or Deputy Collector in charge of the Taluka (Vice-President) District Superintendent of Police (to be represented in his absence by the Assistant or Deputy Superintendent of Police in charge of the Taluka or the local Police Inspector or Sub Inspector) Mamlatdar Four members representing the Taluka Local Board	

(Vide Collector of Kaira s No X A D 38 dated the 20th March 1922)

2	Kapadvanj	The same as above except the last item which should be as follows — Three members representing the Taluka Local Board One member representing the Kapadvanj Municipality	
---	-----------	--	--

(Vide Collector of Kaira s No X A D 38 dated the 31st March 1922)

3	Borsad	The same as at No 1 except the last item which should be as follows — Three members from the Taluka Local Board One member representing the Borsad Municipality	
---	--------	---	--

(Vide Collector's No X.A.D -38 dated the 5th April 1922)

No	Taluka.	Strength of the Committee.
4	Nadiad Taluka	The same as at No 1 except the last item which should be as under — Three members from the Taluka Local Board and one member representing the Mahudha Municipality

(Vide the Collector's No X A D 38, dated
5th April 1922)

5	Nadiad City Municipal area	The same as at No 1 except that the three non-official members will be elected by the Nadiad Municipality
---	----------------------------	---

(Vide Collector's No X A D 38 dated the 5th
January 1922)

6	Anand	The same as at No 1 except the last item which should be as follows — Two members representing the Taluka Local Board, one member representing the Anand Municipality and one member representing the Umreth Municipality
---	-------	--

(Vide Collector's No X A D 38, dated 7th
April 1922)

7	Mehmedabad	The same as at No 1 except the last item which should be as shown below — Two members representing the Taluka Local Board one member representing Mehmedabad Municipality and one member representing the Kaira Municipality
---	------------	---

(Vide Collector's No X A D 38, dated the 7th
April 1922)

The Panch Mahals

No	Taluka.	Strength of the Committee
1	Godhra (excluding the Municipal area and	1 Collector 2 Assistant Collector or District Deputy Collector in charge of the Taluka

No	Taluka.	Strength of the Committee
2	Kalol Taluka .	3 District Superintendent of Police 4 Mamlatdar 5 Four non-official members of the Taluka Local Board
3	Dohad Taluka .	1 Collector 2 Prant Officer 3 District Superintendent of Police 4 Mamlatdar 5 One member of the Dohad Municipality and three non official members of the Taluka Local Board
4	Halol Mahal	1 Collector 2 Prant Officer 3 District Superintendent of Police 4 Mahalkari 5 One non official member of the Halol Sanitary Committee, one non official member of the Kanjari Sanitary Committee and two non official members of the Taluka Local Board Kalol (elected from the Halol Group)
5	Jhalod Mahal	The same as at No 3 except the last item which should be as follows — One non-official member of the Lamdi Sanitary Committee, one non-official member of the Jhalod Sanitary Committee and two non-official members of the Taluka Local Board, Dohad (elected from the Jhalod Group) The District Superintendent of Police has been empowered to appoint the local Police Inspector or Sub Inspector to represent him at meetings which he cannot himself attend in accordance with G O , R D , No 813, dated 22nd March 1931.

(*Vide* correspondence ending with the Commr's No 1371, dated 4th February 1922, to Govt.)

Kanara District

No	Taluka.	Strength of the Committee
1	Karwar	The Collector (Chairman) The District Superintendent of Police The Huzur Deputy Collector The Mamlatdar Three members from the Taluka Local Board One member from the Karwar Municipality
2	Hahyal	The Collector, Chairman The District Superintendent of Police The Assistant Collector The Mamlatdar Three members elected by Taluka Local Board One member elected by the Hahyal Municipality

(*Vide* Collector of Kanara's No X A D 12 dated the 12th May 1922 Govt Memo, R D, No 447 C, dated the 7th June 1922)

Sholapur District

Appointment of Taluka Advisory Committees in Sholapur District 95 Taluka Advisory Committees have been appointed in the Sholapur District as shown below —

Taluka	Officials.	From T L P	From Municipalities	From N A Committees
Sholapur (excluding city)	4	4		2
Madha	4	2		
Barsi	4	3	1	
Karmala	4	3	1	
Pandharpur	4	3	1	

The District Superintendent of Police is empowered to appoint local Police Inspectors and Sub Inspectors to represent him at the meetings in cases of his inability to attend

(*Vide* Collector of Sholapur's No X A D -24, dated 19th April 1922)

*North and South Salsette in the Thana and Bombay
Suburban Districts*

96 In modification of the orders contained in G R , R D No 584, dated 21st January 1913, the following local excise Advisory Committees have been appointed for the North and South Salsette Talukas —

In the case of North Salsette the four non-official members should represent the Taluka Local Board as there is no Municipality except Thana for which there is already a separate Committee In the case of South Salsette two should represent the Taluka Local Board and one each the Kurla and Ghatkopar Kiroi Municipalities, the official members being the Collector, the Sub Divisional Officer District Superintendent of Police and the Mamlatdar

Appoint-
ment of
local Ad-
visory Com-
mittees in
the North
and South
Salsette
Talukas

(Vide G O , R D , No 857, dated 28th March 1921)

97 Government have directed that local Committees should be appointed in the province of Sind on the lines laid down in Government Resolution Revenue Department, No 10429 dated 13th October 1908, and that orders issued in paragraph 7 of the Resolution (see paragraph 88) as well as those issued in Government Resolution Revenue Department No 1834, dated 20th February 1909 (see paragraph 92) should be made applicable to Sind

(Vide G R , R D , No 2087 of 27th February 1909)

98 Local Advisory Committees, constituted as follows have been appointed in the province of Sind —

Constitution
of local
Committees
in principal
towns in
Sind

Karachi

- 1 The Collector of Karachi (Chairman)
- 2 The District Superintendent of Police
- 3 The City Magistrate
- 4 The President, Karachi Municipality
- 5 & 6 Two other representatives of the Municipality
- 7 A representative of the Honorary Magistrates
- 8 A representative of the Temperance League
- 9 A representative of the Sind Medical Union

Hyderabad

- 1 The Collector of Hyderabad (Chairman)
- 2 The District Superintendent of Police
- 3 The City Magistrate.
- 4 The President, Hyderabad Municipality
- 5 & 6 Two other representatives of the Municipality
7. " " " " " "
8. " " " " " "
9. " " " " " "

Sukkur

- 1 The Collector of Sukkur (Chairman)
- 2 The District Superintendent of Police
- 3 The City Magistrate
- 4 The President of Sukkur Municipality
- 5 & 6 Two other representatives of the Municipality
- 7 A representative of the Honorary Magistrates
- 8 A representative of the Temperance League
- 9 A representative of the Town Panchayat

Shikarpur

- 1 The Assistant Deputy Collector, Shikarpur (Chairman)
- 2 The City Magistrate
- 3 The Inspector of Police
- 4 The President of Shikarpur Municipality
- 5 & 6 Two other representatives of the Municipality
- 7 A representative of the Honorary Magistrates
- 8 A representative of the Temperance League
- 9 A representative of the Town Panchayat

Rohri

- 1 The Assistant Deputy Collector Rohri (Chairman)
- 2 The Resident Magistrate
- 3 The Inspector of Police
- 4 The President Rohri Municipality
- 5 & 6 Two other representatives of the Municipality
- 7 A representative of the Honorary Magistrates
- 8 A representative of the Temperance League
- 9 A representative of the Town Panchayat

Larkana

- 1 The Collector of Larkana (Chairman)
- 2 The District Superintendent of Police
- 3 The Resident Magistrate
- 4 President of the Larkana Municipality
- 5 & 6 Two other representatives of the Municipality
- 7 A representative of the Honorary Magistrates
- 8 A representative of the Temperance League
- 9 A representative of the Town Panchayat

Jacobabad

- 1 The Deputy Commissioner, Upper Sind Frontier (Chairman)
- 2 The District Superintendent of Police
- 3 The Resident Magistrate, Jacobabad
- 4 The President of the Municipality
- 5 & 6 Two representatives of the Municipality
- 7 A representative of the Panchayat
- 8 A representative of the Temperance League

(Commr in Sind's No 732, dated 15th October 1921, and
G R, R D, No 14512, dated 1st December 1917)

CHAPTER IV

NUMBER AND LOCATION OF SHOPS

PROCEDURE REGARDING THE OPENING OF NEW LIQUOR SHOPS AND TRANSFER OF THE EXISTING ONES FROM ONE SITE TO ANOTHER AND ORDERS REGARDING DIMINUTION IN THE EXISTING NUMBER OF SHOPS, ANNUAL ALLOTMENT OF LICENSES, GRANT OF NAUKARNAMAS, ETC

Town and Island of Bombay

99 In the Town and Island of Bombay when an application is presented to the Collector of Bombay for the opening of a new shop or for the transfer of existing one from one site to another, the following procedure, as ordered by Government from time to time, should be adopted before the application is granted —

Procedure regarding opening of new shops in the Town and Island of Bombay

- (1) Printed notices of all such applications should be posted upon a conspicuous place outside the Collector's office, upon the front wall of the premises in which it is proposed to establish a shop, and in conspicuous places

days from the date of the notice

(See G R , R D , No 7764, dated 3rd October 1896)

- (2) Batak should be beaten in the street where the proposed shop is to be opened, making the residents thereof thoroughly acquainted with the proposed opening of the shop

(See G R , R D , No 9653 dated 1st December 1896)

- (3) All persons living within a radius of 100 yards of the proposed place should be consulted whether they have any objections to the shop being established

(See G R , R D , No 3021, dated 11th April 1905)

- (4) A period of 14 days should be allowed for appeal to the Commissioner of Customs, Salt and Excise when the grant of licenses to open and transfer a liquor shop in any locality has been opposed before the Collector

(See G R , R D , No 3021, dated 11th April 1905)

- (5) When all necessary inquiries are made, and if the Collector thinks that there is no objection to the application being granted, the application should be sent to the Commissioner of Police, Bombay, for his opinion as to whether there is any local or other objection on Police grounds to the grant of the license or to the transfer of the shop applied for. That officer should make the

necessary inquiries and communicate to the Collector his opinion reporting that there are or are not objections on Police grounds

- (6) The Collector should then consult the local Committee and follow the procedure laid down in paragraph 88.

Note —In the case of a transfer of a shop beyond 200 yards in the same municipal ward, the Commissioner has ruled that the limit of 200 yards may be taken as a figure for general guidance and need not be strictly adhered to, if in the Collector's opinion the locality may be considered to be the same

(Commr's No 563, dated the 27th March 1923)

Procedure
regarding
opening of
new shops
in the
mofussil.

100. Under the Government Resolutions quoted in the margin, the previous sanction of the Commissioner of Customs, Salt and Excise or the Commissioner in Sind, as the case may be, must be obtained for the establishment of new shops or for the transfer of existing ones for the sale of country liquor (including toddy), foreign wines and spirits and intoxicating drugs in their respective charges. But before applying for the Commissioner's sanction each Collector has to follow the procedure ordered by Government Resolution, Revenue Department, No 8281, dated the 30th October 1889, viz —

- (1) To carefully consider the application made by the farmer, or other persons in all its bearings such as the proximity of other shops at the locality, the distance of the village from the neighbouring foreign territory where liquor is easily procurable and the chances whether, if a shop were not opened, the people could resort to illicit distillation or smuggling
- (2) To ascertain the population of the village, the caste of the villagers and their general character as to drinking propensities and crime
- (3) To ask the opinions of the village people themselves as to whether they want a shop opened there
- (4) To post up notices printed in English and in the local vernacular regarding the opening of a new shop or the transfer of the existing one from one site to another in the Collector's office and in the vicinity of the proposed shop

(See G R, R D, No 2358, dated 10th April 1901, and Commr. of Abkari's Circular No. 4747, dated 17th August 1901.)

- (5) Whenever it is found that the inhabitants of the locality are opposed to the opening of the shop and the expression of their opinion is genuine or that they are, as a rule, people whom facilities for drink

would lead to crimes of violence the permission asked for should be refused

- (6) If the Collector is satisfied after making the above inquiries that the shop asked for is necessary, he should consult the local Committee, if any, appointed for the town, village or cantonment concerned (please see paragraph 88), and report to the Commissioner the circumstances of the case, the Committee's recommendations and his own decision in the matter, and ask for permission to open or transfer the shop as the case may be

(See Commr's Circular No 6236, dated 21st December 1895, as amended by Government Orders in paragraph 88)

Note — In areas in which the auction system has been applied no shops should be opened for the sale of liquor at fixed fees without the permission of Government

(Commr of Excise's No 881, dated 25th June 1919)

Intoxicating Drugs Shops

101. As regards opening intoxicating drugs shops, the Commissioner's previous sanction should also be obtained, regarding the opening of intoxicating drugs shops. the orders contained in paragraph 63 (e) of the Government of India Resolution No 1369 Ex, dated 21st March 1895, being followed. This paragraph is transcribed below for ready reference —

"In municipal towns the Governor General in Council considers that no shop for the sale of hemp drugs should be opened without consulting the Municipal Committee and rural centres, notice of the intention to open a shop should be given and any objection to the establishment of a shop which may be brought forward should be considered, no shop being opened unless there is a real demand for the drug"

(Vide Abkari Commr's Circular No 6236, dated 21st December 1895)

Temporary Shops

102 Temporary licences for the sale of country or foreign liquors or intoxicating drugs which are wanted without delay may be given by the Collector or other officer authorized by the Commissioner. In districts where shops are required at fairs and festivals the Collector should follow the instructions laid down in paragraph 103 below.

(See Commr's Circulars Nos 6236 and 5241, dated 21st December 1895 and 20th August 1909, respectively)

Sale of country spirit at fairs and festivals

103 Government have directed that arrangements for the sale of country spirit at fairs and festivals should be as follows —

Where the custom of closing shops altogether during the Moharram and Holi festivals exists it should be maintained. Elsewhere it is desirable that shops should be closed during these festivals at 7 p.m. No special hour need be prescribed for other festivals.

Note — Government have directed that liquor shops in municipal areas should be closed on Holi and Moharram Public Holidays *vide* paragraph 119 *infra*.

With reference to fairs the general principle should be that shops should not be set up at them and where it has been the custom to allow such shops the matter should be reconsidered with reference to the question whether the fair is attended chiefly by persons of the non-drinking or the drinking classes. If the former the shops should be discontinued in future and in no case should a shop be allowed at a fair which has not had one in the past.

(G. R. R. D. No 7714 of 7th August 1909 and the Commr's Circular No 5241 of 20th August 1909.)

Note — The Collector should inform all the Excise Officers in the districts in advance of the dates of all fairs at pilgrimages to places in his district at which any large number of people is expected to assemble (Commr's Circular No. Ex. G—145 dated 19th February 1915).

Procedure regarding opening of new shops etc. in Sind

104 In Sind the number of shops for each district has been fixed by the Commissioner in Sind, and no new shop is opened unless the necessity for it is proved to his satisfaction. The following instructions have been issued by the Commissioner in Sind for the guidance of the officers concerned in the matter of disposal of applications for the opening of new shops or for the transfer of the existing ones from one site to another —

Opening of new shops

- (1) That notices should be posted on the buildings intended to be used as a shop and also at the Police Station for the information of the residents (Commr's No C 448, dated 13th July 1901.)

Re-opening of old shops

- (2) That the Commissioner's sanction should be obtained in all cases where existing licenses have not been renewed for a long time (Commr's No C 674 dated 4th September 1900.)

- (3) That the Collector should himself see that on the change of the same (or village)

in the location of a liquor shop. In sanctioning such changes the local feeling should receive due consideration (Commr's Nos 1208 and C 372 dated

respectively, the 4th April 1888 and 9th June 1902)
The orders laid down in paragraph 88 regarding the consultation of local Committees should also be carried out

105. Government have ordered that when dealing with the subject of the number and distribution of shops the Commissioner should bear in mind that it is essential that reductions in the number of licensed shops should not be undertaken without very careful examination of the local conditions and should not be sanctioned unless there are satisfactory grounds for believing that the closure of a shop will not lead to a mere conversion of licit into illicit consumption but will truly conduce to a decrease in total consumption

In reducing number of shops local conditions to be carefully examined by the Commissioner (Presidency pro per and Sind)

(Vide G R , R D , No 9747 of 25th September 1908)

106. Government have directed that the Commissioner of Abkari should bear in mind the expediency of diminishing the number of liquor shops wherever diminution may be possible, without the risk of inciting the sale of illicit liquor, especially in the towns where the rate of consumption is high

Desirability of diminishing the number of shops

(See G R , R D , No 5641, dated the 13th July 1892)

107. The Collectors are desired in the Commissioner of Customs, Salt, Opium and Abkari's Circular No 3003, dated the 15th May 1905, that the following orders of Government on the subject of location of existing shops conveyed in their memorandum No 3021, dated the 11th April 1905, R D , should be attended to in future, the previous sanction of the Commissioner being obtained to the transfer or closing of any shop —

Orders regarding location of existing shops

“That the sites of existing shops should be periodically examined in order to ascertain whether their maintenance in their present localities is desirable or not and that in deciding on such desirability or otherwise it shall be held that the retention of an established shop on its existing site is not, as a general rule, to be allowed if the location of a new shop on that site would be refused ”

108 The Collectors are authorized subject to the sanction of the Commissioner in Sind or of the Commissioner of Customs, Salt and Excise in the Presidency proper to take on lease for short terms premises as liquor shops in places where there is a difficulty of obtaining suitable accommodation otherwise and rent them to licensees

Collectors authorized to take on lease and rent premises as liquor shops where suitable accommodation is not available.

(G R, R D , No 5275 dated 31st May 1911)

Annual allotment and preparation of licenses, etc

Instructions
for the an-
nual allot-
ment and
preparation
of retail shop
licenses in
the Presi-
dency proper

109. The following instructions have been issued by the Commissioner of Customs, Salt and Excise to Collectors, to be followed as far as local conditions will permit, for the annual allotment and preparation of retail shop licenses —

It is for the Commissioner to decide in what towns and villages there shall be shops for the sale of liquor, hemp drugs or opium and how many in each, and, where there are more than one of the same sort in a town or large village, the quarter in which each should be, but the exact street or house he leaves to the District Officers to be settled by them in consultation with the licensing Committees, where they have been appointed

2 The Collector may submit proposals for changes in the sanctioned list at any time, but should submit his final proposals so that the Commissioner can pass orders on them before January 31st^[a] of each year, and if none are made before then it will be understood that they are to be the same as in the current year

3 The Commissioner will inform the Collector before January 1st^[b] or as soon as possible after the orders of Government are received of the terms and conditions on which shop licenses for country liquor, hemp drugs and opium in districts where the separate shop system prevails, are to be given out for the period commencing on the 1st of April^[c] following. If the Collector considers that the Superintendent of Salt and Excise should be present when the shops are auctioned or otherwise allotted he should consult the Collectors of the other districts in the Superintendent's charge, and arrange to have such dates fixed as will enable him to attend in all the districts when the Collector desires his attendance, and should issue his notices accordingly. The dates fixed should be at least a week apart, and it will be convenient if the Collector arranges to hold the sales of the shops of each sort on consecutive days

4 As soon as a bid is approved or a shop allotted at a price fixed by the Collector, the purchaser shall pay the amount required by the conditions of the published notice and the license and counterpart agreement shall be at once prepared and signed by the Collector and purchaser respectively

[a] May 31st

[b] May 1st

[c] August

} for toddy shops except in Patnagiri and Kanara
(Coast)

[*] Provided that when for any reason the auction has been stopped and the shop has been disposed of by selection by the Collector under standing orders the license and the counterpart shall be executed not earlier than seven days after the date on which the Collector's selection has been made and communicated to the parties who bid at the auction [a]

5 If it is not possible to fill in the particulars of the building, in which the shop is to be held, they can be left blank for the time but must be filled in before the license is delivered to the purchaser

6 When the license and counterpart have been signed, if the sum paid is not less than the first or only instalment required by the license, a security bond has been signed and the particulars of the building have been filled in, the Collector will deliver the license at once to the licensee and will retain the counterpart in his records [b] or it may be kept in the taluka office if that is more convenient [b]

at once the Collector will send to the Inspector or Sub-Inspector or at his discretion to the Mamlatdar of the taluka, who after satisfying himself by inspection of the receipt that the first or only instalment has been paid, and a security [c] bond given, will enter the particulars of the building, initial them in the license and take the licensee's signature on them in the counterpart, deliver the license to the licensee and return the counterpart with the security bond to the Collector for record

8 It is not necessary that the licenses and counterparts should be sent through the Superintendent of Salt and Excise, nor the counterparts returned through him

(Vide Commr.'s Circulars No 6759 of 26th October 1909 and No 7704 of 14th December 1909 as now modified in accordance with changes subsequently made)

[a]—[a] This addition has been made as per Commr's No 3750 of 2nd June 1911

[b]—[b] These words have been added by the Commr's Circular No 7704 of 14th December 1909

[c] The Commissioner has ordered that the security required by the first clause of the license to retail country spirit may be taken in the shape of a deposit, equal to 1/10th of the license fee where this is preferred to a bond with sureties and this deposit may be returned if a bond with sureties is afterwards given

(Commr's Circular No 7704 of 14th December 1909)

*Naukarnamas*Naukar-
namas

110. The following instructions have been issued by the Commissioner in Sind and the Commissioner of Customs, Salt and Excise for the countersignature of *naukarnamas* by Excise Officers :—

1 A licensee may, after payment of the required fee into the Treasury, grant a *naukarnama* under his own signature to any person who is not disqualified under paragraph 6 below, authorizing him to serve as salesman in his shop

2 The *naukarnama* shall be kept in the shop along with the receipt for the fee.

3 The Inspector or Sub Inspector in charge of the taluk shall on every visit to a shop call for the *naukarnamas* and inspect them. If it appears that the person in whose favour any *naukarnama*, which has not already been duly countersigned, has been granted is not disqualified under paragraph 6 below, the Inspector or Sub-Inspector shall countersign the *naukarnama* in token of approval and also the receipt so that it may not be used again and in the case of shops, the licenses of which require this to be done, he shall also make an endorsement on the license

to whom a *naukarnama*
der paragraph 6 below,
record the fact in the
visit book of the shop, write "not approved" on the
naukarnama and direct the licensee to dispense with his
services. In this case the licensee may appoint another
salesman without paying any further fee

by him, or cancelled by the Collector, or any officer to whom the Collector may have delegated the power of cancellation

6 The employment by the holder of a license for the sale of excisable articles of any of the following persons to assist him in his business in any capacity whatsoever is prohibited by Government Notification No 2381, dated 12th March 1913.—

- (a) persons below 18 years of age,
- (b) persons suffering from an infectious or contagious disease;
- (c) persons convicted of offences under the Abkari or Opium Acts;

- (d) persons whose licenses or *naukarnamas* have been previously cancelled;
 - (e) persons on a patil's list of convicted persons or bad characters,
 - (f) persons, if any, debarred by the terms of the license
- Provided that in the case of persons falling under (c), (d) or (e) above, the disqualification may, at any time, be removed by a written order of the Collector or of the Assistant Collector of Excise (Superintendent of Salt and Excise)

7 Where the charge of an Inspector and Sub Inspector is so extensive the Collector will decide who is to exercise these powers either for the whole charge or separate portions of it. Every *naukarnama* should, so far as practicable, be either countersigned or disapproved within one month after it has been granted.

8 Where an Inspector or Sub Inspector has refused to countersign a *naukarnama*, the licensee may appeal to the Assistant Collector (Superintendent of Salt and Excise) or the Inspector.

9 Every Inspector and Sub Inspector shall keep a list of persons disqualified under paragraph 6 (c) and (d).

10 The term "Inspector" includes Distillery or Warehouse Inspector.

(Commr's Circular No 4347, dated 7th June 1913)

CHAPTER V

FORMS AND CONDITIONS OF LICENSES

ORDERS REGARDING FORMS AND CONDITIONS OF LICENSES, AND SUSPENSION AND CANCELLATION THEREOF, AND CLOSURE OF SHOPS FOR THE SAKE OF PUBLIC PEACE AND ORDER

111. Government have under the powers vested in them by section 30 of the Bombay Abkari Act 1878, sanctioned various forms and conditions of licenses for the manufacture and vend of excisable articles.

112. Section 30 was amended by Bombay Act XII of 1912 to admit of interest being charged in default of payment of sums due by a holder of a license, permit or pass and to enable the Commissioner to fix the terms of permits and passes.

113. Government have directed that all Abkari licenses (with the exception of toddy licenses of all kinds) should continue to be granted for the financial year, that is to say, from April to March and toddy licenses for the revenue year.

financial year as the case may be, in different districts mentioned in paragraph 324 *infra*

(G O , R D , No 6685, dated 27th November 1922)

Provision to be made in licenses for securing to Government benefit of enhanced taxation

114 Government have directed that specific provision should be made in the licenses for the sale of country spirit, opium and intoxicating drugs in order to secure to Government the benefit of enhanced taxation by preventing large removals of excisable articles in anticipation of a rise in duty. There will thus be no difficulty in recovering the difference between the old and new rates of taxation in respect of stocks

any orders which may be issued with reference to imported liquors. The case of intoxicating drugs exported to places outside the Presidency should be dealt with by refusing permits for excessive amounts exported in anticipation of a rise of duty

(*Vide* paragraph 6 of Government Resolution, Revenue Department No 4789, dated 17th April 1917)

Forms of licenses not to be submitted to Government unless they embody changes

115. Government have directed that licenses need not be submitted for their sanction unless they embody changes of the forms in force

(*Vide* G R , R D , No 3712, dated 15th July 1879)

Close adherence to conditions of licenses to be insisted upon

116. The Commissioner is to require in all cases close adherence to the conditions sanctioned by Government and prescribed in the licenses issued under the Abkari Act

(*See* G R , R D No 7960 dated 19th October 1889)

Suspension and cancellation of Licenses

Object of the revised provisions of section 32 of the Act regarding cancellation of licenses

117. Section 32 was amended by Bombay Act XII of 1912 to permit of the suspension of a license where it is not necessary to cancel it, in cases of default. The cases in which a license may be cancelled on account of the conviction of the licensee for an offence have been restricted to offences under the Abkari Act or to cases in which the holders thereof are convicted *inter alia* of any cognizable and non bailable offence, or any offence under the Indian Merchandise Marks Act 1889, or of any offence punishable under sections 482 to 489 (both inclusive) of the Indian Penal Code, 1860, or of any offence punishable under No 6 of the Schedule to section 167 of the Sea Customs Act, 1878, as it was considered that the phrase "any criminal offence" which occurred in the original Abkari Act was unnecessarily

severe The second sub section of this section and section 32 A were inserted to provide for cancellation at the same time of other licenses granted to such persons under the Abkari and Opium Acts and for the case where cancellation is necessary for other reasons

118 Cancelled licenses (cancelled under section 33 of the Abkari Act) should not be restored as an act of favour except on a special agreement by the licensee that he will not seek further redress and that he admits the restoration to be an act of grace Restoration of cancelled licenses (section 33)

(See G L No 365 dated 21st January 1861)

the license the Permanent Secretary of Legal Affairs to the Government of Bombay has in his Memo No 460 dated 24th February 1921 recorded the following opinion —

The sureties guaranteed to discharge the liability of the con

(G O, P D No 663 dated 11th March 1921)

Closure of shops for the sake of public peace etc

119 Government have directed that liquor shops in municipal areas should be closed on Holi and Moharram public holidays Shops in municipal areas to be closed on Holi and Moharram public holidays

(G R, R D No 1459 C dated 10th April 1922)

Note — The expression liquor shops includes foreign liquor shops. It should not be understood as including toddy shops or booths

(Comr of C S and Exc Circular No 163—46/1 dated 29th July 1922)

120 In Government Resolution General Department No 3776, dated the 2nd July 1887 Government have directed that the Collector of Bombay should issue notices under section 42 of the Bombay Abkari Act 1878 for closing of all shops in which liquor is sold by retail for the last three days of the Moharram. This order has since been modified as follows. All liquor shops should be closed in Bombay City for one day only during the Moharram and Holi Holidays unless it is considered necessary to close them for a longer period in the interests of public peace and order (G R, R D No 1459 C dated 15th February 1923 and No 1459 C dated 25th July 1923) Shops in Bombay for the retail sale of liquor should be closed by written notices for the last three days of Moharram.

Note — Licenses for the wholesale sale of liquor or drugs cannot be closed under this section (See the opinion of the Advocate General recorded in his No 5 dated the 13th October 1887 referred to in G L C D, No 3776, dated the 2nd July 1887)

CHAPTER VI

COUNTERPART AGREEMENTS AND SECURITIES

COUNTERPART AGREEMENTS TO BE EXECUTED AND
SECURITY TO BE GIVEN BY LICENSEES

Licenses not
required to
be stamped

121. Licenses under the Bombay Abkari Act do not require to be stamped

Note—The Commissioner has directed, with reference to G R R D No 3174 dated the 19th May 1888 that a one anna stamp should be required in respect of applications for licenses

(Commr's No 7641, dated the 26th November 1907)

Stamp not
required for
counterpart
agreements

122. Counterpart agreements executed under section 31 of the Bombay Abkari Act, 1878, are exempted from the duty chargeable

(G R, R D, No 11598, dated 19th December 1912)

Form of
counterpart
agreement

123 The form prescribed by Government in G R, R D, No 3030, dated 4th December 1879, for counterpart agreements to be executed by Excise contractors in cases in which no security deposits are demanded is as follows—

" I _____ in consideration of the Collector of _____ granting to me a license under the Bombay Abkari Act, 1878 for the wholesale (or retail) vend of _____ in the district or Mahal of _____ for the period of _____

commencing from the _____ day of _____ 19 and ending on the _____ day of _____ 19, both days inclusive, do hereby agree with the said _____ to all the conditions written and expressed in the said license, a copy of which is subjoined hereto "

(G R, R D, No 1583, dated 18th February 1914)

Counterpart
agreements
must be at
tested

124 Counterpart agreements executed by Abkari Contractors under section 31 of the Bombay Abkari Act, 1878, must be attested

(G R, R D, No 1583 dated 18th February 1914)

Counterpart
agreements
not required
from the
employe of
a farmer
holding a
tapping
license

125 Section 31 of the Abkari Act V of 1878 does not require the execution of a counterpart agreement in conformity with the tenor of every tapping license issued to each employe of a farmer holding a license to tap Section 31 only requires a counterpart agreement to be executed by a person taking out a license for the manufacture or sale of liquor or intoxicating drug under the Act

(G R, R D, No 689, dated 27th January 1891)

Note—The Remembrancer of Local Affairs is of opinion that under section 30 of the Abkari Act licensees to whom section 31 does not apply can be required to execute counterpart agreements and to give security. When security is required and given there is sufficient consideration both for the benefit of the license holder and his sureties to render it valid under the general law applicable to contracts

(G R, R D, No 4769 dated 17th September 1911)

126. When the security required by the Collector under ^{section 31 of the Bombay Alien Act 1878, is a security bond} such bond must be stamped in accordance with Article 77 of Schedule I of the Stamp Act, 1899.

(G. R., R. D., No. 547, dated 2nd October 1922)

The Standard Form of security bond to be taken from ^{sureties of Alien Licences sanctioned by G. R., R. D., No. 6184, dated 4th December 1879 is as under —}

"To the Collector of _____ on behalf of the Secretary of State for India in Council

Whereas A B inhabitant of _____ has been granted a licence for the _____
(Here enter any particulars that may be necessary) _____ the _____ day of 19 _____
the _____ day of _____ 19 _____
and has this day (or as the case may be) executed a counterpart agreement in conformity with the tenor of the licence, which agreement we have read and fully understood

We, C D and E F, inhabitants of _____, hereby declare ourselves sureties for the above said A B that he shall do and perform all that he has undertaken to do and perform, and that he shall duly pay the sums that he has undertaken to pay, and in the event of his making any default therein we hereby jointly and severally bind our lives, our heirs, executors and administrators

* Full scale of stamp duty to be levied in the case of security bonds to be taken from the sureties of Abkari contracts under Article 77 (a) and (b) of Schedule I of the Stamp Act 1899

Stamp duty
Rs. a

1	When the amount secured by the surety bond does not exceed Rs. 10	0 2
2	When it exceeds Rs. 10 but does not exceed Rs. 50	0 4
3	When it exceeds Rs. 50 but does not exceed Rs. 100	0 8
4	When it exceeds Rs. 100 but does not exceed Rs. 200	1 0
5	When it exceeds Rs. 200 but does not exceed Rs. 300	2 4
6	When it exceeds Rs. 300 but does not exceed Rs. 400	3 0
7	When it exceeds Rs. 400 but does not exceed Rs. 500	3 12
8	When it exceeds Rs. 500 but does not exceed Rs. 600	4 8
9	When it exceeds Rs. 600 but does not exceed Rs. 700	5 4
10	When it exceeds Rs. 700 but does not exceed Rs. 800	6 0
11	When it exceeds Rs. 800 but does not exceed Rs. 900	6 12
12	When it exceeds Rs. 900 but does not exceed Rs. 1000	7 8
13	When it exceeds Rs. 1000 up to any amount	10 0

(Vide Commr. of Customs, Salt and Excise's letter No 191 I, dated 1st December 1922)

8 If movable, estimated value and grounds for belief.

9 If immovable,

(A) If in lands—

(a) area and where situated,

(b) assessment,

(c) market value

(B) If in houses—

(a) where situated,

(b) market value

10 Report of the village officers of the place where the property is situated

11 Opinion of the certifying officer

Seal of the certifying officer

Signature

Camp, dated

Declaration by the person certified on solemn affirmation —

I hereby solemnly declare that the facts about my property stated above are complete and true to the best of my knowledge and belief and that the movable property shown above is unencumbered

Date

Signature

(See the Commr of Abkari's Circular No 6113 dated 23rd October 1901)

130 Abkari Officers accepting security are personally responsible for any loss incurred by Government in consequence of the insufficiency of such security

(Vide G R, R D, No 2608, dated 21st April 1882)

131. A question was raised whether sureties of excise licensees can withdraw from their suretyship after giving notice. The sureties to the license executed a guarantee to the following effect —

"We in consideration of the sum offered by for each of the three years at the auction sale of vending country liquor shop at

Responsibility of officers accepting security

Whether surety of excise licensees can withdraw from their suretyship after giving notice. The sureties to the license executed a guarantee to the following effect —

during the term of three years commencing declare ourselves sureties for the said licensee, that he shall make the full and punctual payments of the instalments as fixed by clause

of the license, and shall do and perform all that is mentioned in the license granted to him by the Collector

The Remembrancer of Legal Affairs recorded the following opinion "that this is not a continuing guarantee within the meaning of section 130 of the Indian Contract Act, 1878, and therefore it is not open to sureties to revoke it by notice, unless the Collector agrees to the substitution of new sureties "

(Vide G O , R D , No 11568, dated 26th November 1918)

Whether a security bond furnished by an Excise licensee should be for the full amount of license fee or for the amount remaining to be paid

132 A question having been raised whether a security bond on stamped paper to be furnished by an excise licensee should be for the full amount of the license fee or only for the amount remaining after the payment of the first instalment which is paid at the time of the issue of the license, the Commissioner of Customs, Salt and Excise has decided that it is not desirable to make the amount heavier than is necessary. It will suffice if the amount is sufficient to cover the balance of unpaid license fees. In cases where the whole of the license fee has been paid in advance, no security is necessary (Vide the Commr's No 191/3, dated 30th November 1922)

Commissioner authorized to sanction writing off of vend fees from defaulting licensees having no assets

133 The Commissioner of Customs, Salt and Excise has been authorised to sanction the writing off of all amount recoverable after the resale of the license in cases in which the licensee has no assets and will only be completely ruined by the taking of coercive measures for recovery by distraint and sale of moveable and immoveable property

(G O , R D , No 614, dated 21st February 1920)

One surety may be accepted in special cases

134. In special cases where there is a real difficulty in getting two sureties (as required by clause 1 of the license for the retail sale of country liquor) and where the Collector is sure of the credit of the one surety offered to the full extent of the security one surety may be accepted

(Commr of Exc's Circular No 57, dated 4th August 1919)

Note —Mortgage bonds may be recognized as a permissible form of security in the case of country spirit vend licensees

(G R , P D , No 8701 dated 11th June 1923)

CHAPTER VII.

LIQUOR

DEFINITION AND CLASSIFICATION OF LIQUOR.

135 The definition of "liquor" as given in the original clause (7) of section 3 of the Bombay Abkari Act, V of 1878, included only "spirits of wine, spirits, wine, toddy, beer and all liquid consisting of or containing alcohol." This definition was rendered more comprehensive by Bombay Act, I of 1903, by the addition of the words "methylated spirits" and by interpreting the word "spirits" as meaning "any liquor containing alcohol and obtained by distillation whether it be denatured or not." By Bombay Act, XII of 1912, the definition was further amplified by the addition of a clause whereby Government have been empowered to declare by a Notification in the *Bombay Government Gazette* any other intoxicating substance to be liquor for the purposes of the Abkari Act.

136. For purposes of the provisions of the Bombay Abkari Act liquor is divided into three classes, viz: —

- I Foreign Liquor,
- II Country Spirit, and
- III. Toddy.

CHAPTER VIII

I—Foreign Liquor

137. In the original Act (Bom V of 1878) the term "Foreign liquor" was not defined. This defect has been remedied by Bombay Act XII of 1912 by which the following addition has been made to clause (8) of section 3 of the Act, viz., "Foreign liquor" includes all liquor imported into India by sea or land." A proviso has also been added to this clause by which Government have been empowered to declare by a notification in the *Bombay Government Gazette* any specified description of country liquor to be "foreign liquor" for the purposes of the Act.

138 Under the powers vested in Government by the proviso mentioned in the foregoing paragraph they have declared certain descriptions of country liquor to be foreign liquor.

(Vide Government Notification No 552, dated 25th February 1921—see paragraph 7 *supra*)

- 139 Foreign liquor is thus divided into two classes, viz: —
- (1) Liquor imported into India from foreign countries by sea or land,
 - (2) Liquor produced or manufactured in India and declared by Government to be "foreign liquor"

The duty on liquor imported into India by sea from foreign countries is collected by the Customs Department and credited to the Customs (Central) Revenue while that on liquor manufactured in the Bombay Presidency or imported from other parts of India and declared to be foreign liquor under the notification referred to in paragraph 138 above is realized in this Presidency by the Excise Department and credited to ' VI Excise ' The latter class of liquors are generally described by the names of imported liquors or are obviously intended to give to the consumers the impression of being identical with them in character and are treated for all excise purposes on the same footing as liquor imported from foreign countries

*Commercial designations of foreign liquors imported
by sea*

Commercial
designations
of foreign
liquors im-
ported by
sea.

140 Imported foreign liquors of various brands come under the principal heads and commercial designations as given below —

Spirit and liqueurs

Wines—

(1) Still wines

(2) Sparkling wines

(3) Medicated wines

Beer, including ale, porter, spruce beer, black beer, stout, etc

Cider and perry

Definitions
of different
kinds of
spirits

141. Following are the terms applied to different kinds of imported spirits, viz —

(a) *Plain spirits* spirits which have not had any flavour communicated thereto or ingredient or material mixed therewith

(b) *Rectified spirits* spirits that have been purified by re distillation, etc, from any flavouring matter, natural or artificial

(c) *Spirits of wine* rectified spirits of the strength not less than 43° overproof

(d) *Denatured spirits* spirits which have been rendered unfit for human consumption in such manner as may be prescribed by Government

(e) *Whisky* a spirit obtained by distillation from a mash of cereal grains saccharified by the diastase of malt, " Scotch whisky " is whisky, as thus defined, distilled in Scotland, " Irish whisky " is whisky, as thus defined, distilled in Ireland

- (f) *Brandy* a potable spirit manufactured from fermented grape juice and from no other materials
- (g) *Rum* a spirit distilled direct from sugarcane products in sugarcane growing countries
- (h) *Gin* a plain spirit artificially flavoured with juniper and other aromatics
- (i) *Liqueurs* compounded spirits, the ingredients of which interfere with the correct action of the hydrometer. British liqueurs may be deemed to include all sweetened or otherwise obscured British compound, including essences and perfumed spirits, of which the true strength cannot be ascertained without distillation

"Sweetened spirits" are spirits to which any matter has been added after distillation, which imparts to it the quality of sweetness and produces "obscuration" to the amount of over 6 per cent

Note—1 As a rule the name "liqueur" is applied to non-British products of the above nature, while the British articles are usually called 'cordials.'

Note—2 The Government of India have ruled that for the assessment of customs duty under item 30 of the Import Tariff schedule the expression 'Perfumed spirits' should be taken to mean "mixture containing only alcohol water and essential oil or attar, with possibly a little liquid ammonia or neutral colouring matter and of an alcoholic strength not falling short of proof spirit."

(G R, R D, No 4117, dated the 18th February 1922)

CHAPTER IX

IMPORT, EXPORT, TRANSPORT AND POSSESSION

IMPORT

142 Under sections 9, 12 and 19 of the Abkari Act as revised by Act XII of 1912, foreign liquor imported into British India and on which duty under the Indian Tariff Act, 1894, or the Sea Customs Act, 1878, has been paid is not liable to the payment of any excise duty and can be transported with out any passes. Government have, however, under the powers vested in them by proviso (1) to section 12 of the Act, directed in their Notification No 102 C, dated the 9th May 1923, that the importers of foreign liquor shall not clear liquor imported at the ports of Bombay or Karachi or imported into the Bombay Presidency from other parts of British India or from Indian States or via the Land Customs stations unless the same is covered by a pass issued by an Abkari Officer duly authorized in this behalf and unless the fee prescribed by the said notification under section 30 of the Act is paid thereon. This fee is intended to supplement the vend fee

Note.—The vend fee levied on imported foreign liquor is refunded when that liquor is exported as per rules in para 235

Import of
liquor from
any part of
Portuguese
India pro-
hibited

143. Section 11 of the original Act (V of 1878) has been replaced by a new section dealing with different matter altogether by the Bombay Act, XII of 1912, under which Government have been empowered to prohibit the import, export or transport of any excisable article into or from or within the Bombay Presidency. In virtue of this authority Government have been pleased to prohibit the import, export or transport by sea or by land into, from or within any part of the Bombay Presidency of liquor manufactured or produced in any part of Portuguese India (*vide* G N No 3081 as amended by No C 811, dated respectively the 12th November 1920 and 26th September 1921, see paragraph 22 above)

Places from
which Indian
made foreign
liquor is
generally
imported

144 The places in British India and Indian States from which Indian made foreign liquor is generally imported are as follows —

Shahajehanpur }
Cawnpore } in the United Provinces

Aska }
Nellikuppam } in the Madras Presidency
Bangalore }

Baroda in the Gaekwar's territory

Rules regulat-
ing the
import of
Indian made
foreign
liquor

145 Government have, under the powers vested in them by section 35 of the Bombay Abkari Act, 1878, framed the following sets of rules to regulate the import into the Bombay Presidency of Indian made foreign liquor —

(1) Rules for the import in bond of medicinal and toilet preparations containing spirit of Indian manufacture into the Presidency of Bombay including Sind and excluding Aden (see paragraph 56 *supra*)

(2) Rules regulating the import into the Bombay Presidency excluding Aden, for or on behalf of Government, of foreign liquor and spirituous preparations (see paragraph 53 *supra*)

(3) Rules regulating the import under bond of Indian-made foreign liquor into the Bombay Presidency from other parts of British India or Indian States (see paragraph 52 *supra*)

(4) Rules regulating the import in bond, without payment of duty of foreign liquors manufactured by the Alembic Chemical Works Co., Ltd., in their distillery at Baroda for export by sea to foreign countries (see paragraph 51 *supra*).

(5) Rules regulating the import into the Bombay Presidency of duty paid foreign liquor imported by sea and Indian made foreign liquor manufactured in British India or in Indian States on which duty and pass fee are payable (see paragraph 55 *supra*)

(6) Rules regulating import and transport of duty free undenatured absolute alcohol for use by universities, colleges, etc., for research and teaching purposes in the Bombay Presidency including Sind and Aden (see paragraph 57 *supra*)

146. With the object of encouraging the industrial use of spirit Government have in their Press Note dated the 9th June 1922 announced that they are prepared to recover duty at the reduced rate of Rs 5 per proof gallon on imports of spirituous medicinal and toilet preparations manufactured in other parts of British India from Indian made spirit provided the same rate is applied to similar products manufactured in the Bombay Presidency from Indian made spirit and exported therefrom and it is agreed to recover the duty only once, i.e., in the province of consumption and not of manufacture. This concession is not intended to apply to foreign preparations liable to duty under the Indian Tariff Act

Import of Indian made spirituous medicinal and toilet preparations on payment of reduced rate of duty subject to certain conditions

(G R, R D, No 1652 C, dated 9th June and also
G N, R D, No 1652, dated 28th May 1923)

Note 1—Absolute alcohol should be treated as medicinal preparation as is done in Bengal and passed at the lower rate of duty viz Rs 5 per proof gallon (Commissioner of Excise's No 12390 of 1st November 1923 to D C, C D)

Note 2—Government have issued the following orders regarding the levy of duty on medicinal and toilet preparations containing spirit of Indian manufacture imported from other parts of India—

(1) The

manufacture imported into the Bombay Presidency from Bengal should be assessed to duty at the rate Rs 5 per proof gallon whether import is in bond or out of bond

- (5) As no duty is levied in the Punjab on spirituous medicinal and toilet preparations exported to it from other parts of India, imports of such preparations from that province into the Bombay Presidency should be assessed to duty at the rate of Rs 5 per proof gallon of spirit of Indian manufacture, whether the import takes place in bond or out of bond and whether the preparations have already paid duty at the place of manufacture, or export, or not
- (6) The reduced rate of duty, viz, Rs 5 per proof gallon of spirit should be levied on all imports into the Bombay Presidency from the United Provinces of medicinal and toilet preparations containing spirit of Indian manufacture whether the import takes place in bond or out of bond and whether the preparations have already paid duty at the place of manufacture or export or not
- (7) *Exemption from duty on medicinal and toilet preparations imported from foreign countries*
leviable on similar products imported from foreign countries by sea
- (8) *Exemption from duty on medicinal and toilet preparations imported from foreign countries by sea*

(Vide G R, R D, No 1652 C, dated 16th January 1923)

- (9) Imports from Indian States of medicinal and toilet preparations containing spirit of Indian manufacture will be admitted at the reduced rate of duty provided the states agree to the levy of duty at a rate not exceeding Rs 5 per proof gallon of spirit on similar products exported from the Bombay Presidency. Each case will be dealt with on its merits as it arises
- (10) Orders regarding the application of the reduced rate of duty to imports from Baroda and Mysore have already been issued in G R, R D, No. 1652 C, dated 9th June 1922 and 5549, dated 13th October 1922, respectively

(Vide G.R, R D, No. 1652 C, dated 28th May 1923.)

Import, export, etc., of excisable articles for or on behalf of Government exempted from duty.
 Notification declaring Baroda as foreign territory cancelled.

147. All excisable articles and hemp imported, exported, transported or manufactured by or on behalf of Government are exempted from the payment of duty leviable thereon.

(Vide G.N. No 12872, dated the 22nd December 1914, see paragraph 40 *supra*)

148. Government have directed that the Notification of 11th January 1870 published in the Bombay Government Gazette, Part I for 1870, page 19 declaring Baroda to be foreign territory for the purposes of the Indian Tariff Act should be treated as cancelled.

(G.R., R.D., No. 1423 C., dated 10th July 1922.)

149. Government have directed that the duty on Indian made liquors exercised at Tariff rates including that on beer should be paid in the Province of import or consumption.

(G.R., R.D., No. 1652 C., dated 9th August 1923.)

Duty on Indian-made liquors to be paid in the Province of import.

150 Rates of duty chargeable on certain descriptions of foreign liquor imported into or issued from Distilleries in the Bombay Presidency excluding Aden and those chargeable in the settlement of Aden are prescribed in Government Notifications contained in paragraphs 41, 42 and 45 respectively

Note 1—Duty on rum of Indian manufacture supplied to British and Indian Legation Canteens has been reduced to 1 s. 10 per proof gallon (G N. No. 7942 C. dated 23rd November 1923)

Note 2—The Government of India have decided that the following classification and method of calculation should be adopted at all ports for the conversion of weight into volume for purposes of assessment in the case of absolute alcohol and alcoholic preparations—

I Spirits	8 lbs. per gallon
II Tinctures, liniments, liquors aromatic essences, liquid extracts and proprietary preparations	9 " " "
III Vini Succi, Mistura Syrupi, elixirs, infusions and decoctions	10 " " "

(Fide Letter from the Government of India, Department of Commerce, No. 475 dated 17th January 1923—G R., R D., No. 3026, dated 2nd February 1923)

151 Government have ruled that condensed or concentrated beer is clearly not a liquor and cannot, therefore, be charged with Customs import duty like beer imported in a drinkable condition. The proper course to adopt in such cases is to bring the article under the operation of the Inland Excise Law. Accordingly condensed beer, when obtained by local manufacture in a state fit for sale as beer suited for immediate consumption should be dealt with exactly as all other locally produced beer

(G I, R A & C No 61 dated 14th May 1878 vide G R R D, No 2644 dated 22nd idem)

152 It has been decided that the duty on excess wastages found in consignments of liquor issued free of duty from one province to another for Government purposes should be recovered in the province in which the spirit is manufactured (G O, R D, No 3488, dated 21st March 1915) The duty on excess wastages found in consignments of liquor issued under bond for payment of duty from one province to another other wise than for Government purposes should also be recovered in the province of manufacture or export. This arrangement should apply to liquor imported from all British Indian Provinces. Arrangements for the payment of duty on excess wastages should be left to importers. The duty on excess wastages on consignment of liquor imported from Indian States should continue to be levied in the Bombay Presidency

(G R, R D, No 746 C, dated 10th February 1923)

153 The Government of India have after carefully considering the views of the Local Governments and Administrations on the subject of wastage allowances for distillery

namely, (a) 1·5 per cent for journeys of not greater duration than two days, and (b) 3 per cent for journeys of over two days, should be adopted

(Fide G.R., R.D., No 5125, dated 8th June 1910)

154 The Commissioner has circulated Memorandum No 1059 IX 220, dated the 5th May 1923, containing instructions to the following effect, from the Excise Commissioner, United Provinces for the information and guidance of all Collectors —

Imports of foreign liquor of In lian manu facture from the United Provinces.

"In the case of consignments of foreign liquors and rectified spirits despatched under bond from distilleries in the United Provinces to Bombay Presidency form E D 29 will be invariably sent to the officer in charge of the warehouse to which the spirit is consigned. The latter should therefore be instructed to fill it accurately and return it to the issuing officer after gauge and proof of the consignment have been taken. On return of the form any wastage in excess of the limit prescribed by amended rule No 421, Volume I, United Provinces Excise Manual will be dealt with in the manner prescribed by the said rule. The scale of wastage permissible under amended rule 421 of United Provinces Excise Manual is as under —

For wooden casks

Per cent.

For a journey of not greater duration than two days	2
For a journey of duration exceeding two but not exceeding nine days	3
For a journey of duration exceeding nine but not exceeding eighteen days	4
For a journey of duration exceeding eighteen days	5

For metal vessels

For a journey of not greater duration than nine days	1
For a journey of duration exceeding nine days	1½

The duration of journey is to be reckoned from the date of issue from distillery to date of taking account at destination both dates inclusive

(Commr of C S and Exc's No 61/19,
dated the 18th May 1922)

EXPORT

Rules regulating the export under claim for drawback of Indian made spirituous medicinal preparations to dispensaries and medical institutions under the control of Indian States

155 Government have framed rules for regulating the export under claim for drawback of spirituous medicinal preparations from any distillery, bonded warehouse or factory established for the manufacture of such articles in the Presidency of Bombay excluding Sind, to dispensaries and medical institutions under the control of Indian States or situated in areas in Indian States administered by the British Government (*vide* paragraph 58 *supra*). The concession contemplated by these rules is not intended to apply to private, municipal or local board institutions not under the supervision of Government or Indian States, either inside or outside the Presidency. As municipal and local board institutions under the control of Government already get their supplies of spirituous medicinal preparations from the Government Medical Store Depot the rules referred to do not also apply to them.

(G R, R D, No 1896, dated 2nd August 1922)

Export free of duty of spirituous products of the Alembic Chemical Works Company, Baroda, to Madras and Central Provinces

156 The consignments of spirituous products of the Alembic Chemical Works Company of Baroda intended for the Madras Presidency and the Central Provinces and Berar are allowed to pass through the Bombay Presidency free of duty, provided they are covered by the necessary passes

(G O, R D, No 3268, dated 24th March 1916, and G R, R.D, No 8036, dated 12th June 1923)

TRANSPORT

Transport of duty paid foreign liquor

157. Under proviso (i) to section 12 of the Bombay Abkari Act, 1878, no passes are required for the transport of duty paid foreign liquor other than denatured spirit, except in cases mentioned in paragraph 112 *supra*

POSSESSION

Possession of foreign liquor

158 Under section 14 B of the Bombay Abkari Act, 1878, the possession of foreign liquor other than denatured spirit by any common carrier or warehouseman as such or purchased by any person for his *bona fide* private consumption and not for sale is not restricted

SETTLEMENT OF ADEN

Rules regulating import of liquor or etc., into Aden

159 Rules regulating the import into the Settlement of Aden of liquor and other excisable articles are contained in paragraph 83 *supra*

160. Standing orders issued by Government and the Resident at Aden for the import, etc., of foreign liquors and spirituous preparations into the Settlement of Aden are as follows —

Standing orders regarding import of foreign liquors and spirituous preparations into Aden.

(1) Medicines spirits etc imported into Aden for the use of Government and Charitable Dispensaries are exempted from payment of duty leviable thereon

(Residency Office Order No 2917, dated 6th November 1894)

(2) Remission of duty is not allowed on wines, spirits, etc., imported into Aden, for the use of Foreign Consuls nor on sacramental wine imported for the use of the Catholic or other religious Missions

(G R No 8745, dated 25th October 1894)

(3) The R I M Ships are not exempted from payment of duty on wines spirits etc., imported, or supplied from bond, for use in the Harbour

(Residency Office Order No 2213, dated 23rd August 1895)

(4) Duty is leviable on wines and spirits imported into Aden from any Indian Customs Ports outside the Presidency of Bombay, notwithstanding that duty under Indian Tariff Act is paid thereon at the port of export

(Residency Office Order No 2738 dated 20th August 1913, and Commr of Customs Bombay letter No 4802 dated 2nd August 1913 to the Political Resident Aden)

(1A) Duty is not leviable on liquors when transported into Aden under a permit, or Customs Certificate from any ports in the Bombay Presidency

(Vide section 3 (10) of Bombay Abkari Act as amended in 1912)

(5) Methylated (denatured) spirits can be imported into Aden at the reduced rate of duty ($7\frac{1}{2}$ per cent *ad valorem*) from Bombay or any other Indian Customs Ports under certificates granted that the same has been rendered permanently unfit for human consumption or in the case of direct importation of such spirit from Europe after its sample has been certified by the Chemical Analyser, Bombay, as unfit for human consumption

(G R No 5172, dated 28th May 1906, as amended)

(6) The Agents of Steam Ships Navigation Companies in Aden are required to submit to the Collector of Abkari,

Aden, Import and Export Manifests of the Ships consigned to them, within 24 hours of the arrival or departure, of such vessels

(Dated 22nd February 1893)

(7) Postal authorities in Aden shall arrange to intimate to the Collector of Abkari, Aden, before delivery, the arrival of Parcels if any, containing articles the importation of which into Aden is prohibited, or only allowed by permit or on payment of the duty leviable thereon

(Letter from Government No 5879, dated Bombay, 6th September 1901, J D)

CHAPTER X

MANUFACTURE

Manufacture
of foreign
liquor

161 The embargo hitherto placed on the local manufacture of compounded spirits and imitations of whisky, brandy, gin and rum has now been removed and Government have ordered that such spirits may in future be permitted to be manufactured at the sites of the old country spirit distilleries or at distilleries specially erected for the purpose in the Bombay Presidency subject to rules given in paragraph 85A *supra*

(G R R D No C 401 dated 25th November 1921)

Note 1—Rules for compounding blending and reduction of foreign liquor other than fermented liquors at country spirit distilleries or bonded warehouses in the Presidency proper will be found in paragraph 85B *supra*

Note 2—Rules for the bottling of fermented liquors on licensed vendors premises will be found in paragraph 7^a *supra*

Places in
the Bombay
Presidency
where foreign
liquors
are at present
manufactured

162 Rectified spirits medicinal and perfumed spirits are at present manufactured by the process of distillation at the Gujarat Chemical Works factory at the old distillery at Ahmedabad Denatured spirits are also manufactured at the said factory

Some chemists in Bombay are also allowed to manufacture perfumed spirits and toilet preparations by the process of admixture on payment of an annual fee of Rs 25 A license has been granted for the manufacture of flavouring essences by admixture with spirits on payment of a fee of Rs 25 per annum

(G R , R D , No 8461, dated 11th July 1923)

consumption and not for sale

(G R., R.D., No 1090, dated 13th June 1922)

163. With a view to encourage the industrial use of spirit Government by their Resolution, Revenue Department, No 1652 C, dated the 9th June 1922, and Notification No 1652 C, dated 28th May 1923, reduced to Rs 5 per proof gallon the duty on spirituous, medicinal and toilet preparations manufactured in the Bombay Presidency and Indian States within its geographical limits (including Baroda) This concession is granted only to those manufacturers who agree to abide by the rules framed by the Commissioner for the manufacture of these preparations under bond (*vide* rules in paragraph 70 *supra*)

Reduced rate of duty leviable on medicinal and toilet preparations manufactured in bond in the Bombay Presidency.

164. Government have directed that the Indian manufacturing chemists should be granted an allowance of 10 per cent to cover wastage in the process of manufacturing medicinal and other preparations including perfumery and essences containing spirit This concession is applicable to the whole Presidency including Sind and Aden

Sanctioned allowance to cover wastage in the process of manufacturing medicinal and other spirituous preparations

(G O, R D, No 5556, dated the 11th May 1918, No 10828, dated 5th November 1918 and G R, R D, No 1896, dated the 2nd August 1922)

165. There are at present no breweries in operation in the Bombay Presidency proper The rules regulating the manufacture and wholesale vend of malt liquor sanctioned by Government under section 30 of the Abkari Act in their Resolution, Revenue Department No 11730 dated 18th December 1911 will be found in paragraph 47 *supra* The executive instructions approved by Government in the aforesaid Resolution for the management and supervision of breweries will be found in paragraph 236 *infra*

Rules for the manufacture and wholesale vend of Malt liquor at breweries

Note.—Wastage allowance in respect of all beer brewed in the Bombay presidency has been fixed at 8 per cent

(G R, R D, No 1328 dated 10th February 1914)

166. The Government of India have, in their letter No 6766 G, dated the 13th June 1917, Commerce and Industry Department, directed that excise duty should not be levied on locally manufactured rectified spirit used for industrial purposes and that the duty should be remitted subject to the following conditions —

Remission of duty on Indian made spirits intended for industrial purposes

(1) that thoroughly adequate safeguards are imposed to prevent misuse, and that if any particular concession of this nature involves extra expenditure in the way of excise establishment or otherwise it should be borne by the parties benefitting under the concession

(2) that the concession is only allowed in individual cases, which should be considered on their merits and is not allowed in any cases in which the use of any kind of denatured spirit is not deleterious

The above concession is not to apply to processes for the production of articles which would be liable on importation to spirit duty under items 34, 35 and 36 of Schedule II of the Indian Tariff (Amendment) Act IV of 1916

The Government of Bombay have accordingly been pleased to authorize the Commissioner in Sind the Commissioner of Customs Salt and Excise and the Political Resident at Aden to grant in individual cases the concession sanctioned by the Government of India, subject to the limitations laid down by them which they have directed, should be carefully borne in mind

They have further directed that the exemption from duty will be admissible only in the case of rectified spirit manufactured in the Bombay Presidency or imported into it from a British Indian Province. The concession should be extended to rectified spirit and denatured spirit manufactured in Baroda and other Native States declared to be foreign territories and imported into Bombay Presidency. It should not be extended to such spirits imported from a foreign European settlement in India. Imports from these places and those across the Kathiawar Customs line should be subjected to the full duty

(G R , R D No 8249, dated the 7th July 1917)

CHAPTER XI

DENATURED SPIRITS

The term
* Denatured
defined

167 The term Denatured as defined by Bombay Act XII of 1912 was amended (as now given in the Act) by Bombay A
D
B
after being treated with denaturants by any means be made fit for human consumption

Rules for
the dena-
turation of
Indian made
rectified spi-
rits etc., in
the Bombay
Presidency
excluding
Sind and
Aden

168 The rules regulating the denaturation of Indian made rectified spirits the sale of denatured spirit and its use in arts and industries the import in bond of rectified spirits, manufactured in British India or Indian States into the Bombay Presidency proper for denaturation and the importation of denatured spirit denatured in British India into the Bombay Presidency proper made by Government under sections 9, 12, 14 and 35 of the Bombay Abkari Act, 1878, are contained in paragraph 59 *supra*

169. The rules for ascertaining and determining what spirit imported into British India shall be deemed to be denatured spirit for the purposes of any law and for denaturing spirit imported into British India made by Government under section 155 of the Sea Customs Act, 1878, are contained in paragraph 60 *supra*

Rules for ascertaining and determining what spirit imported into British India shall be deemed to be denatured spirit

170. The rules regulating the denaturation of Indian made rectified spirits, the sale of denatured spirits and its use in arts and industries the import in bond of rectified spirits, manufactured in British India or an Indian State into Sind for denaturation and the importation of spirit denatured in British India or an Indian State into Sind made by Government under sections 9, 13, 14 and 35 of the Bombay Abkari Act are contained in paragraph 61 *supra*

Rules for the denaturation of Indian made rectified spirits etc., in Sind

171. Government have directed that the examination at Bombay of denatured spirit imported from the United Provinces by respectable firms certified as such by the Excise Commissioner of the Provinces should be dispensed with, provided the certificates from the Chemical Examiner for Customs and Excise, Calcutta, accompanying the spirit show that it has been so denatured as to conform in respect of the proportion and nature of the ingredients used to the new rules for the denaturation of spirit

Denatured spirit imported from United Provinces to be exempted from examination

(G O, R D, No 6106, dated the 30th May 1918)

172 Government have directed that notwithstanding the requirements of rule 29 of the rules published under Government Notification No 718 C dated the 4th September 1922 (see paragraph 61 *supra*) denatured spirit imported from Baroda should be allowed to be issued without prior examination by the Chemical Analyser as indicated in paragraph 1 of Government Resolution No C 718, dated the 1st December 1921

Denatured spirit imported from Baroda to be allowed to be passed without prior examination

(G R, R D, No 718-C, dated 4th September 1922)

Note—The Collectors are desired to bring to the notice of the Excise Commissioner Baroda, through the Commissioner cases of imperfect denaturation and report to the latter instances of flagrant abuse of the concession in case they grant permission to import denatured spirits into their districts from Baroda

(Commr of Customs Salt and Excise No 120 1, dated the 18th January 1931)

173. The Commissioner's circular No 120 3, dated the 1st September 1931, giving instructions to excise officers for the management, inspection and supervision of

Instructions for management inspection etc of Denaturing warehouses, shops etc

- (1) Denaturing warehouses
- (2) the shops of denatured spirit retailers, and
- (3) the manufactories

where the use of industrial denatured spirits in the arts and industries is permitted will be found in paragraph 237 *infra*

Duty on locally manufactured denatured spirit abolished

174. In the case of denatured spirit of local manufacture the existing excise duty of $7\frac{1}{2}$ per cent *ad valorem* is abolished and the cost of tests of denaturation is to be charged to Government instead of to the distiller

Rectified and denatured spirits manufactured at Bardi and other Native States declared to be foreign territory and imported into the Bombay Presidency shall be allowed the same concessions as are allowed to similar spirits manufactured in British India

(G R, R D, Nos 7152 and 11479, dated, respectively, the 13th June and 24th September 1917)

Denatured spirit when imported may be removed to licensee's godown and kept under seal pending receipt of a report from the Chemical Analyser

175 Government have directed that until foreign liquor warehouse is built the denatured spirit imported into the Bombay Presidency should, for the purposes of rules 21 and 25 of the rules sanctioned in Government Notification No 12817 A, dated 26th November 1919, be removed from the Railway station direct to the importer's godown and kept there under Excise seal until the samples sent to the Chemical Analyser are declared by him to be effectually and permanently unfit for human consumption

(G O R D No 308, dated 22nd February 1921)

CHAPTER XII

FOREIGN LIQUOR

Sale

Alterations made in the provisions of the Abkari Act by Act XII of 1912 regarding the sale of foreign liquor

176. The repeal of the first proviso to section 16 of the original Act (Bom V of 1878) by the Bombay Act XII of 1915 has withdrawn the exemption of sale of foreign liquor in its original casks or packages from the necessity of a license. Under proviso (3) of the revised section 16 any foreign liquor legally procured by any person for his private use may be sold by him or on his behalf or on behalf of his representatives in interest, without a license upon his quitting a station or after his decease

(G R, R D No 4789 dated 17th April 1917)

Sale of liquors by clubs

177. In G.R., R.D. No 7655 dated the 26th September 1884, Government have ruled that they do not consider that clubs established in the Bombay Presidency can be regarded as institutions which sell liquors to their members. They

serve merely as agencies for the supply of the liquors required by the members for their own use, and cannot, therefore, be called upon to take out licenses so long as they confined themselves to their legitimate functions. If they deal in such articles with non members they would subject themselves to the usual penalties as they can have no right of exemption.

Note—A club can under the above orders sell liquors to its members for consumption elsewhere than on the club's premises.

(*Vide* Commr. of C. S. and E.'s No 123 13, dated 17th August 1922.)

178. Under section 62 of the Abkari Act no license is required for the manufacture, sale or supply of any *bonâ fide* medicated article for medicinal purposes by medical practitioners, chemists, druggists, apothecaries or keepers of dispensaries. But power has been reserved to Government to prohibit, by notification in the *Bombay Government Gazette*, the sale of any such article within any defined local area or place except under a license from the Collector.

Sale of *bonâ fide* medicated articles by chemists, etc

Note—For the notification under section 62 of the Abkari Act regarding the sale of medicated wines, see paragraph 69 of this Manual.

179. No restrictions have been placed on the *bonâ fide* sale of perfumed spirits such as spirits fall within the definition of clause 7, of the Bombay Abk. such spirits or colourable imitations of Cologne or by any other names, which are used not as perfumes but as intoxicating drinks, may be prosecuted criminally under sections 46 and 43 of the Act for the unlicensed sale of such spirits.

Bonâ fide sale of perfumed

180. With the exceptions mentioned in paragraphs 176 to 179 above no liquor can under section 16 of the Bombay Abkari Act, 1878, be sold without a license or pass from the Collector. Even Government departments are not exempted from the operation of the law in this respect. Government have, however, laid down the following procedure for the guidance of Government departments intending to sell liquors to the public—

Procedure to be adopted by Government departments before selling liquors

then arrange to have an officer present at the sale to make notes in order to trace the subsequent disposal of the liquor. No fee is to be charged to the Government department for the pass authorizing the sale of the liquor.

(*Vide* G.R., R.D., No. 6858, dated 30th September 1899.)

VEND LICENSES ISSUED IN THE TOWN AND ISLAND OF BOMBAY .

Presidency proper

Principal kinds of foreign liquor vend licenses issued in the Town and Island of Bombay

181. The principal kinds of licenses issued in the Town and Island of Bombay for the sale of foreign potable spirits are —

- (1) Wholesale and Importers' licenses
- (2) Retail "off" licenses
- (3) Hotel licenses
- (4) Refreshment Room licenses
- (5) Retail "on" licenses
- (6) Dining Carriage licenses

The main features of these licenses and the fees payable therefor are as stated in the following paragraphs

I — Wholesale and Importers' licenses

Description of Wholesale and Importers licenses

182 (1) *Wholesale and Importers' licenses* are issued for the sale of wines, spirits, etc., in quantities not less than two gallons or one dozen quart bottles at any one time to any one person. These licenses are issued to respectable persons or firms. They have to pay a minimum fee of Rs 500 per annum for their

(a) *When the liquor is imported in bottles*

Re 180 per dozen quart bottles of spirit other than rectified spirit

Re 100 per proof gallon (six quart bottles) of rectified spirit

Re 0 12-0 per dozen quart bottles of wine

Re 0 0-0 per dozen quart bottles of beer

(b) *When the liquor is imported in the wood*

Re 1 0-0 per proof gallon of spirit

Re 0 6-0 per bulk gallon of wine

Re 0 3-0 per bulk gallon of beer

as on all duty paid foreign liquors or Indian made foreign liquors of the above descriptions excised at tariff rates that may be imported by them from other provinces or Indian States or obtained from any distillery in the Presidency of Bombay as laid down in Government Notification No 103 C, dated 9th May 1923, as amended by Government Notification No 103 C of 14th August 1923 and in the rules issued in Government Notification No 1652 C, dated the 9th August 1922 (*vide* paragraphs 31 and 55 *supra*)

(2) The vend fee referred to is to be recovered monthly

(3) These orders are applicable to the whole of the Bombay Presidency excluding Aden.

Note 1 — A wholesale licensee can sell not less than one dozen bottles of whisky or brandy or wine etc., in one transaction. One dozen bottles of one kind cannot be sold with less than a dozen bottles of another kind and the minimum limit of one dozen of each kind must be strictly adhered to, irrespective of whether it is made up of different brands

(*1st Commr's Letter C.R. No 1873 dated 24th July 1917*)

Note 2—Vend fee at the rates mentioned above is also leviable from pri-

(G N. No. 102 C., dated 9th May 1923, and G N No 6127 C,
dated 11th April 1923)

Note 3—A *bond fide* traveller entering the Bombay Presidency from any other part of British India is allowed to have in his possession not more than one quart bottle of duty paid foreign liquor for personal consumption

(G N, R D, No 1652 C, dated 9th August 1922)

Note 4—With a view to prevent importation into the Bombay Presi-

(G R, R D, No. 1652 C, dated 9th August 1922)

Note 5—Export of duty paid foreign liquor from the Bombay Presidency under claim for refund is permitted in accordance with the rules sanctioned in G R, R D, No 102 C, dated 16th May 1923, *see* paragraph 235 *infra*

Note 6.—Government have directed that the fee referred to in paragraph 1 of G R No 102 C, dated 9th March 1922, is of the nature of vend fee and should be styled as such

(G M No 102 C, dated 9th June 1923)

II.—Retail " Off " Licenses.

183. Retail " Off " licenses are licenses under which Description of

for removal only and not for consumption on the premises.
These licenses are renewed to existing holders on payment of fixed annual fees as shown below :—

	Rs.
Class A	3,000
„ B	1,000
„ C	500

Note—Firms doing a big bottle business in addition to the wholesale business are placed in class A, classes B and C are intended for licensees doing moderate and small business

(*Vide* G R, R D., No 102 C, dated 9th March 1922.)

III.—Hotel licenses.

184. Under the *Hotel licenses* liquor sold is to be drunk on the premises and not to be removed, but the Collector may at his discretion allow liquor to be sold for removal also, provided the licensee takes out a separate " off " license in respect of the privilege so granted on payment of such additional fee as the Commissioner may direct. These

licenses are renewed to the existing holders thereof on payment of fixed annual fees shown below —

	Rs
Class A with 150 residential rooms and above	3 000
" B " 75 " " " "	2 000
" C " less than 75 rooms	1 000

(Vide G R, R D, No 102 C, dated 9th March 1922)

IV—Refreshment Room licenses

Description
of Refreshment
Room
licenses

185 Under *Refreshment Room licenses* liquor sold is also to be drunk on the premises as in the case of hotels, but sale for removal may also be permitted at the discretion of the Collector, provided separate "off" licenses are taken up by the licensees on payment of extra fees. They are assessed on the basis of sales in accordance with the following classes —

	Rs
Class A	3,500
" B	2,500
" C	2,000

These licenses are renewed to the existing holders thereof from year to year unless there are objections on Departmental or Police grounds to such renewal.

(Vide G R, R D, No 102 C, dated 9th March 1922)

Note—Please also see Govt orders in paragraph 203 *infra*

V—Retail "On" licenses

Description
of Retail
"On" licenses
in Bombay

186 *Retail "On" licenses* or licenses under which spirits, wines, etc., are allowed to be sold for consumption on the premises and not for removal are divided into two classes under Government Resolution Revenue Department, No 9170, dated the 2nd December 1892 viz, privileged and non privileged.

(1) Those licenses which were acquired in 1886 or 1889 (i.e., for triennial periods ending 31st July 1889 and 31st July 1892) are called "privileged" licenses the holders of which possess the right of renewal during their life time,

class of licenses (vide G R, R D, No 570, dated 19th January 1918). The Collector has to keep separate lists of the privileged licenses. The minimum fee in the case of these licenses is Rs 800 there being no maximum.

Licenses of
the non privileged
class

(2) Non privileged class of licenses are those which have lapsed since 31st July 1892 owing to the demise of the original licensee or have been transferred to other persons after that

date These licenses are put up to auction at an upset price fixed by the Collector and sold to the highest bidders, or if there is no competition at the auction they are renewed to the existing licensees on payment of the upset price so fixed

(Vide G O, R D, No 6874, dated 9th July 1919)

VI—Other foreign liquor vend licenses issued in Bombay

187. Other licenses issued in the City of Bombay for the sale of potable foreign liquors are as follows —

- (1) Permanent Refreshment stall licenses
- (2) Temporary Refreshment stall licenses
- (3) Licenses for coasting ferry steamers

Other licenses for the sale of potable foreign liquors issued in the City of Bombay
Description of permanent Refreshment stall licenses

188. Permanent Refreshment stall licenses are granted in consultation with the Commissioner of Police near theatres or at places where public performances usually take place. They are not to be opened earlier than half an hour before the performance commences and must be closed not later than half an hour after it is finished. The fee for these licenses is Rs 50 per month

189. Temporary Refreshment stall licenses are issued on occasions, such as dances, sports, etc., on payment of a fee of Rs 5 per diem as directed in G R, R D, No 2918, dated the 11th May 1900. The Commissioner of Police is usually consulted before any such license is granted in order to ascertain that there is no objection on Police grounds to the grant of such licenses

190. Licenses for coasting ferry steamers are granted on payment of a fee of Rs 50 per annum. The licenses are to sell liquors only to 1st and 2nd class passengers travelling on the steamers

Description of temporary Refreshment stall licenses

Licenses for coasting ferry steamers

VII—Licenses issued in Bombay as well as in the mofussil

191. The licenses for the vend of foreign liquor which are issued in Bombay as well as in the mofussil and the fees prescribed in respect thereof are as follows —

	Annual fee	Sanctioned by	Kinds of licenses granted in Bombay as well as in the mofussil
(1) Rectified spirits license	Rs 100	G R, R D, No 5942, dated 23rd June 1911	
(2) Ordinary denatured spirit wholesale license	Rs 2	G N, R D, No 4804, dated 10th Aug 1922	
(3) Ordinary denatured spirit retail license	Rs 1	G N, R D, No 12817-A, dated 26th Nov 1919	
(4) Auctioneer's license	Rs 20	G R, R D, No 2705, dated 23rd March 1913	

as a substitute for ordinary wines and spirits and thus cause injury to excise revenue Government have, under the powers reserved to them by section 62 of the Bombay Abkari Act, 1878, brought under control, by a notification in the *Bombay Government Gazette* (*vide* paragraph 69 *supra*), the sale of such wines by requiring a license for their sale within the local areas specified in the said notification Under the notification the medical practitioners, chemists, druggists, apothecaries and keepers of dispensaries holding a special license can sell only such articles as contain spirit in proportion of 20 per cent and upwards but not more than 42 per cent of proof spirit All such articles are specified in the license Licensed foreign liquor dealers can however sell these medicated articles irrespective of their strength

Note 1—The general principles which are to be followed in all provinces in regard to the treatment for excise purposes of medicated wines and similar preparations which contain a large proportion of alcohol have been laid down by the Government of India in their letter No 2141 Exc, dated 18th April 1906 embodied in G R, R D No 4790, dated the 15th May 1906

197. The sale of all essences containing spirit requires a license under section 16 of the Abkari Act (*vide* G R, R D, No C 1571, dated 26th September 1921) The licensees are not required to keep accounts of the essences received and sold by them (*Vide* G R No C 1571 dated 21st May 1923)

The following is a list of essences known to contain spirit for the sale of which license is necessary (This list has been furnished by the Chemical Analyser to the Government of Bombay with his letter No 1573, dated 9th June 1923, to the Collector of Bombay)

List of essences containing spirit

Essence	Almond	Essence	Cherry
"	American Ice Cream Soda	"	Citron
"	Banana	"	Cherry Cider
"	Banana No 1	"	Claret and Lemonade
"	" Squash	"	Kola Champagne
"	Bitter Orange	"	Dom Dom
"	Champagne Cider	"	Jamaica Rum
"	Lemon Squash	"	Caspicum.
"	" " Bright.	"	" No 1.
"	" " " No. 1	"	Peach
		"	" No 1.

Description
of license
for the sale
of essences

List of essences containing spirit—contd

Essence Liquid Cochineal	Essence Rose No 2
„ Ginger Ale	„ „ No 1
„ „ „ Belfash	„ Strawberry No 1.
„ „ „ Boquet	„ „ Juice
„ „ „ C	„ Pineapple No 1
„ „ „ Aromatic	„ Pick me up
„ Stone Ginger Beer	„ Preservative
„ Cloudy	„ Sarsaparilla Liquid
„ Jamaica Ginger No 1	„ Extract
„ Hop Ale	„ Sarsa Jamaica
„ Lemon No 1	„ Quinine Tonic
„ „ Double	„ Essence
„ „ C 854	„ Tonic Essence
„ „ C 1405	„ Vanilla
„ Lime No C	„ „ No 1
„ Mitcham Peppermint	<i>Culinary Essences</i>
„ Orange No 1	Pineapple
„ „ Colouring	Strawberry
„ Flower Water Conc	Cochineal
„ Pomegranate	„ „ Conc Extract
„ Raspberry H 754	Vanilla
„ „ No 1	Rose
„ „ H	Raspberry
„ „ Vinegar	Banana
„ Rose	Almonds

Licenses issued in the Mofussil

Kind of
licenses for
the sale of
foreign
liquor
issued in
the districts

198 Besides the licenses mentioned in paragraph 191 above the following licenses are granted in the several districts of the Bombay Presidency proper for the sale of foreign liquors —

- (1) Retail "off" licenses
- (2) Hotel licenses
- (3) Refreshment Room licenses
- (4) Travellers' Bungalows licenses
- (5) Railway Refreshment Room licenses

(6) Short Term licenses

(7) Dining Carriage licenses.

(8) Licenses for the sale of beer by retail

199. Under the Retail "off" licenses liquor, subject to a special exception in the case of the small bottles of champagne and stout which are mainly used in hospitals, may be sold for removal only, and not for consumption on the premises, in quantities not less than one full pint bottle corked and capsuled. The fees payable for these licenses are to be assessed on the basis of actual sales in accordance with the following scale sanctioned by Government —

			Rs
Class A	..	..	500 per annum
" B	..	..	300 "
" C	..	..	100 "

(Vide G R, R.D., No 102 C, dated 9th March 1922)

and charge separate fees for such shops

(G R, R D, No 5044, dated 7th September 1923)

200. Hotel licensees are not to sell liquors to any person except residents of the hotel and their guests, persons taking a meal at the hotel and *bona fide* travellers. Government have in their Resolution, Revenue Department No 292 dated the 12th January 1909, observed that it is both unnecessary and undesirable to allow the sale of liquor to be made by the public—a business which is now in the hands of retail "off" Government orders regarding the grant of Hotel and Travellers

in a sufficient number where there are hotels. Hotels and travellers' bungalows with no bars may be allowed to keep open all night without extra fee. Licenses for bars in hotels (where these are granted as a special case) should contain the condition for closing the bar at the prescribed time (in cantonments—after evening gun fire)

(Vide G R, R D, No 6585, dated 7th July 1909)

201. Government have fixed the following scale of fee for hotel licenses in the mofussil —

	Rs
Class A with 50 rooms and above	750
" B " 25 " but less than 50 rooms ..	500

Fees fixed for Hotel licenses.

			Rs
Class C	with more than 12 rooms but less than 25 rooms	..	250
„ D	„ 12 rooms and under	..	100

(Vide G R, R D, No 102 C, dated 9th March and 12th June 1922)

The hotels at Mahableshwar and Matheran should be charged fees at half the above rates while those at other places such as Khandala, Lonavla which are seldom visited in the rains fees at $\frac{3}{4}$ should be charged

(Vide G R, R D, No 102 C, dated 29th September 1922)

Fees for Refreshment Rooms 202. Government have fixed the following scale of fees for refreshment rooms in the mofussil —

			Rs.
Class A	.	..	2,000
„ B	.	..	1 000
„ C*	..	..	500
„ D	..	..	250
„ L	.	..	100

(Vide G R, R D, No 102 C, dated the 9th March 1922)

Orders regarding the grant of Refreshment Room licences. 203. Government have observed that as a rule refreshment rooms should be closed in respect to the sale of liquor at the closing time prescribed for all liquor shops. It can remain open in all respects except the sale of liquor. Any refreshment room keeper requiring a whole year license for keeping open to a late hour should, with the previous sanction of the Commissioner, have it on payment of an extra fee of Rs 150 for keeping the refreshment room open up to $\frac{11 0^* \text{ p.m.}}{10 30 \text{ p.m.}}$ and a further fee of Rs 150 for each additional hour or

* The time fixed for extension licenses has been changed to 10 30 p.m. in Poona and to 11 0 p.m. in Bombay

(Vide G O, R D., No. 5405, dated 27th May 1919)

fraction of an hour. Any refreshment room keeper who has not got a late-closing license and who wants to close late on any day or days or may apply for permission and if approved

Rs. 15 for each occasion. This license will not be granted as a matter of course to all refreshment rooms, but only to those for which the Collector may think the extended hours are necessary. These orders should apply to Sind also. Collectors have been allowed discretion to grant to the holder of a refreshment room license a separate foreign "off" license

(Vide G R, R D, No 1966 of 21st February 1911, as modified by G R, R D, No 4613 of 15th May 1911, vide G R, R D, No 6585 of 7th July 1909)

204. In cases of refreshment rooms where a joint bakery and confectionery business is carried on, and the Collector is satisfied that for the convenience of the public it is necessary that the refreshment room should be opened before 9 30 a m or kept open after 9 30 p m for the sale of refreshments, other than liquor, and that the excise staff are capable of checking the sale of liquor before and after these hours respectively, the Collector is authorised to grant the concession and make necessary changes in the license form

Refreshment rooms having a joint bakery and confectionery business may be allowed to keep such rooms open for sale of refreshments other than liquor

(Vide G R, R D, No 3080, dated 29th March 1912)

205. Travellers' Bungalow licenses should be assessed in accordance with the procedure approved in G R, R D, No 209, dated the 11th January 1905. This procedure is described in the next paragraph

Travellers' Bungalow licenses

(G R, R D, No 102 C, dated the 5th May 1922)

206. In accordance with G R, R D, No 102 C, dated the 5th May 1922, the fees for Railway Refreshment Rooms, are to be assessed in accordance with G R, R D, No 209, dated the 11th January 1905, and paragraph 282 of

Assessment of fees for Railway Refreshment Rooms, Dining Cars and Travellers' Bungalow licenses

the Excise Manual, 1911 Edition, as subsequently amended by the Commissioner's Circular No F L 11, dated the 18th July 1914 (viz, Rs 3 per dozen bottles of spirit, Re 1 per 2½ bottles of wine and Re 1 per 8 dozen bottles of fermented liquors) plus 50 per cent increase sanctioned in G O, R D,

Rs 1 8-0 per dozen quart bottles of spirit
Rs 0 12-0 per dozen quart bottles of wine
Rs 0 6-0 per dozen quart bottles of beer

No 189, dated the 19th January 1921. As the fee thus arrived at will be too high considering that pass (vend) fee at the marginally noted rates has to be paid in addition and as in classifying the other foreign liquor

licenses this payment has been taken into consideration

and fees have been fixed at a much lower figure than that which would have to be fixed under the former system of assessment, the Commissioner has directed that the same principle should be applied in the case of Railway Refreshment Room, Dining Car and Travellers' Bungalow licenses, the fees for which should accordingly be assessed in the following manner —

The total sales of the different kinds of liquor in the year (actual sales of 12 calendar months ending on 31st December of the year preceding the financial year for which the fee is to be assessed as per Commissioner's No P R —11, dated 22nd September 1914) should be taken as the basis of calculation of the vend fee, and the pass fee calculated at the rates mentioned above on these sales should be deducted from the fee worked out in accordance with the scale laid down in paragraph 282 of the *Excise Manual* as further revised in 1914 plus 50 per cent enhancement

(*Vide Commr of C S and Exc's No 118 1, dated 5th July 1922*)

Description
of Railway
Refreshment
Rooms

207 The Commissioner of Customs, Salt and Excise, Bombay, has directed that the following notice should be put up in Railway Refreshment Rooms which have no "off" license —

"The supply of liquor for consumption 'off' the premises, except to *bona fide* passengers in trains passing through the railway station is not allowed and the Railway Refreshment Room licensee will lose his license altogether if it is found by the Commissioner of Excise that this rule is infringed. But in urgent and genuine cases of illness (cholera, fainting accident, etc), glasses of spirit may be removed from Railway Refreshment Room to the patient but not unopened bottles. Unopened bottles must not in any case be sold for consumption off the premises. The licensee must take out an 'off' license if he wishes to sell unopened bottles"

(Commr's No 298 dated 13th May 1919, as modified by his No 298 of 9th July 1919)

Refreshment
Room
licenses
at Railway
stations

208 Refreshment Room licenses at railway stations should be granted as directed in G R, R D, No 1155, dated 3rd April 1886, and the Commissioner of Abkari's Circular No 6913, dated the 6th December 1899, in the names of the particular individuals whom the railway authorities may put in charge of such refreshment rooms. Refreshment room keepers are prohibited from selling liquors to persons other than railway passengers except with the previous sanction of the Collector and under a separate "off" license. These licenses are to be

assessed in accordance with the principle approved in G R , R D , No 209, dated 11th January 1905 (see paragraph 206 *supra*), the minimum fee being Rs 25 in small towns and Rs 100 for larger ones

(Commr's Circular No F L, 1-1, dated 18th July 1911;
vide G R , R D , No 102 C , dated 5th May 1922)

209 Short term licenses, which correspond with Temporary Short Term Refreshment stall licenses in Bombay, are issued on payment of a fee of Re 1 0 0 per diem on the occasion of dances, sports, etc

210. When granting a license for dining car attached to any railway train running through different provinces the following general ruling of the Government of India is to be kept in view —

- (1) that a train liquor license issued to the contracting firm in their head quarters should be held to cover the whole extent of the journey of the train in respect of which it is granted, the issue of liquor being confined in each case to passengers by the train, and
- (2) that the fee fixed for the license may be credited in full to the Provincial Government which grants the license
- (3) As regards the legal difficulty which may arise from the fact that a liquor license issued in one province would not, strictly speaking be current in other provinces where different Excise Acts are in force, the Government of India have observed that it will be obviated by the Local Government or Administration which issues any such train license informing the other Local Governments and Administrations in whose territories it may be desired to give the license currency of its action. It will then be open to the latter authorities either to formally issue a separate license in respect of their territories or to simply direct their executive officers to recognize the one already issued. So long as such licenses are issued in a limited number and in favour of respectable firms, the adoption of the latter course would suffice

Orders re-
garding the
grant of
licenses for
dining
carriages

(*Vide* letter No 1345 Ex , dated 23rd March 1898, from the Government of India to the Government of Bengal, embodied in G R , R D , No 2418, dated 6th April 1898)

Note — Under sub section (2) of section 16 of the Bombay Abkari Act as revised in 1912 a license granted for sale under the Excise law for the time being in force in other

parts of British India may be deemed, on such conditions as the Commissioner may determine, to be a license granted in that behalf under the Bombay Abkari Act, 1878

Fees for these licenses are to be assessed in accordance with the principle explained in paragraph 206 above

(*Vide* G R, R D, No 102 C, dated 5th May 1922)

"On
licenses
not to be
allowed in
the mofussil

211. Government have decided that there should be no "on" licenses (i.e., licenses allowing consumption of liquor on the premises) in the mofussil as it would be an undesirable innovation on the policy of the Excise Department which has always been not to allow foreign liquor drinking shops or taverns in the mofussil (G R, R D, No 292 of 12th January 1909) Government have however, sanctioned the grant of "on" licenses for the sale of beer at Kalyan, as a tentative measure for two years (*Vide* G R, R D, No 5632, dated 21st August 1922)

Wholesale
licenses not
to be granted
in the
mofussil

212 Government have directed that as a general rule wholesale licenses for the sale of foreign liquors should not be granted in the mofussil

(G R, R D, No 10164 dated 12th October 1918, and
G O, R D, No 5949, dated 12th June 1919)

Issue of a
wholesale
license

213 Government have sanctioned the issue of a license to the Alembic Chemical Works Co., Ltd., to sell by wholesale foreign spirits of their own production in Ahmedabad subject to the following conditions —

- (1) That spirits imported from Baroda should be deposited in the Ahmedabad bonded warehouse pending chemical analysis and the payment of duty or deposit securities to cover the duty,
- (2) that samples of each consignment should be sent to the Chemical Analyst, Bombay, for analysis,
- (3) that the Company should pay rent for the portion of the warehouse occupied by their spirits, and
- (4) that they shall not be permitted to sell by retail

(*Vide* G O, R D, No 11903, dated 8th November 1919)

A license has also been granted to Messrs L. Motiram & Sons, Poona, for the wholesale sale of Bangalore beer on payment of a fee of Rs 200 per annum

(*Vide* G R, No 8177, R D, dated 27th August 1923)

Cases in
which
separate
licenses
are not
necessary

214 Government have ruled that in such a special case as that in which a shop keeper, who sells among other things imported wines and spirits, keeps a shop at Mahabaleshwar for a portion of the year and for the rest of the year transfers his goods and establishment to Satara a single license and a

single fee may be held to be sufficient. A separate license and separate fee for each shop are not necessary.

(See G R, R D, No 4080, dated 14th July 1881)

215. In the case of Native States whose Abkari revenue Issue of foreign

to the State concerned

216. With a view to obtain returns of sales sufficiently Instructions to officers to

and sales correctly and to ensure that any accounts are kept correctly this matter (which is possible owing to there being no independent means such as permits for the transport of liquor, by which the sales recorded by the licensee can be effectively checked) will lead to the loss of their licenses. The Excise Inspectors are at the same time instructed to visit the shops and examine the accounts and the stock unexpectedly and at frequent intervals and to report to the Superintendent of Excise of his district any irregularities which they may discover

PROVINCE OF SIND

217. In Sind the following classes of licenses are issued Classes of licenses issued in Sind for the sale of imported foreign liquors —

- (1) Wholesale license
- (2) Retail "off" license
- (3) Retail "on" license
- (4) Hotel and Travellers' Bungalow licenses
- (5) Refreshment Room license and Railway Refreshment Room licenses
- (6) Short term license
- (7) License for sale of rectified spirits
- (8) License for the wholesale sale of ordinary denatured spirit
- (9) License for the retail sale of ordinary denatured spirits
- (10) License for the sale of malt liquor
- (11) Canteen tenant system license
- (12) Auctioneer's license
- (13) License for the sale of essences containing spirit.

218. Wholesale Importers' licenses are issued only in the Description of the whole-sale licenses. Karachi District to firms doing a large business, and permit the sale of liquor in quantities of not less than two gallons

at a time Bottling and compounding is permitted only under customs supervision on payment of a fee The minimum fee leviable for these licenses is Rs 500, the maximum being unlimited The licensees have to pay on all liquors cleared by them from the Custom House at Karachi a vend fee at the rates mentioned in G R, R D, No 102 C, dated the 9th May 1923 (See para 182 *supra*)

Description
of the retail
"off"
licenses

219 Retail "off" licenses permitting the sale of liquor in quantities not less than a pint at a time and prohibiting consumption on the premises may be granted in all districts, the fee payable per annum being Rs 2,000 for class A, Rs 1 500 for class B, Rs 1,000 for class C and Rs 500 for Class D in Karachi, Hyderabad and Sukkur and Rs 100 to Rs 500 in the rest of Sind Authorized opening and closing hours are as follows —

Keamari 5 p m to 9 30 p m and elsewhere 9 a m to 10 p m
(*Vide* G R, R D, No 102 C, dated 9th March 1922, as modified by G R No 102 C, dated 29th September 1922)

Description
of the retail
"on"
licenses

220. Retail "on" licenses are not to be granted outside towns and in towns very sparingly These licenses permit the sale of foreign liquor in any quantity, consumption on the premises being allowed The foreign liquor "on" shops in Karachi and Hyderabad are sold by auction
(*Vide* G R, R D, No 102 C, dated 9th March 1922)

The opening and closing hours of these shops are as follows —

Karachi Town 9 a m to 12 30 p m and 2 p m to 10 p m.

Keamari 5 p m to 9 30 p m and elsewhere 10 30 a m to 10 p m

(*Vide* G O No 5406 dated 27th May 1919 R D)

Hotels Travellers
Bungalows and
Refreshment
Room
Licenses

221. Licenses for the sale of liquors in hotels, travellers' bungalows, refreshment rooms and railway refreshment rooms are granted at rates of fees assessed on the basis of sales subject to the following minima in the case of licenses other than hotels in Karachi: —

	Rs
Small towns	25 per annum
Large towns	100

Fees for Hotel licenses in Karachi are levied at the following rates —

	Rs
A Hotels with 40 rooms and above	1,000
B Do 20 rooms and above but less than 40	500
C Do less than 20 rooms	250

(*Vide* G R, R D, No 2089 of 27th February 1909 and G R, R D, No 102 C, dated 29th September 1922)

Hotels and travellers' bungalows with no bars may be kept open all night without extra fees. Where licenses are granted for bars open to the public in hotels or travellers' bungalows a condition should be inserted in the license that the bar must be closed at the prescribed time.

Refreshment rooms must as a rule be closed for the sale of liquor at the hour prescribed in the license.

In the case of hotels and travellers' bungalows with bars open to the public, and of refreshment rooms, permission for the extension of the closing hours may, however, be granted, on payment of Rs 150 for each additional hour or fraction thereof.

(*Vide* G R, R D, No 6585, dated 7th July 1909)

222. Licenses for the sale of rectified spirits are issued to medical practitioners, chemists, apothecaries and keepers of dispensaries on payment of a fee of Rs 100 only per annum. The licensees are not to sell rectified spirits except for *bona fide* medicinal purposes.

Licenses for the sale of rectified spirits

223. Licenses for the sale of essences containing spirit are issued on payment of a fee of Rs 5 per annum. Licensees are not required to keep accounts.

Licenses for the sale of essences containing spirit.

(*Vide* G R, R.D, No 1571 C, dated 14th May and 4th July 1923)

For the list of essences containing spirit see paragraph 197 *supra*

224. Collectors are authorized to grant temporary licenses for the sale of foreign liquor and to fix the amount of fee to be charged.

Temporary foreign liquor licenses

(*Vide* the Commr's No C 521, dated 10th July 1900, and G R, R D, No 2089, dated 27th February 1909)

225. Contractors under the Military "Canteen Tenant" system are required to take out a retail license for the sale of liquor on payment of fees on the following scale —

Canteen tenant system licenses

(i) For regiments Rs 24 per annum

(ii) For smaller units Rs 12 per annum for a license covering the retail sale of spirits and malt liquors

(*Vide* G R, R D, No 733, dated 25th January 1909)

Note—It is not the intention of Government that the holder of a Canteen Tenant System license should carry on Off sales

(*Vide* G R, R D, No 8220, dated 26th July 1923)

226. Temporary refreshment rooms, stalls, etc, licenses are granted for sale of European liquor at balls, parties, theatres, temporary stalls, etc, on payment of fees ranging from Re 1 to Rs 5 per diem.

Short term licenses

(*Vide* G R, R.D, Nos 3657 and 2089, dated the 5th June 1888 and 27th February 1909 respectively)

Auctioneers' license

227. Temporary licenses for auctioneers for sale of foreign liquor (in their auction rooms) are granted on payment of a fee of Rs 5 *per diem* (*vide* the Commr's No C 401, dated 19th June 1906) but if the auction is held on the premises of a licensee no further license is required

(*Vide* Commr's No 3025, dated 27th June 1887, and No 3436, dated 29th July 1887)

A general whole year license for the sale of foreign liquors by auction may be issued on payment of a fee of Rs 20

(*Vide* G R, R D, No 2705 dated 23rd March 1911)

Licenses for the sale of malt liquor

228 Licenses for the sale of malt liquor of Indian manufacture are auctioned in the towns of Karachi, Hyderabad and Sukkur (*Vide* G R, R D, No 102 C, dated 23rd April 1923)

Strength at which liquor may be sold

229 The minimum strength at which foreign liquor may be sold is 35° U P in the case of gin and 25° U P in the case of other potable spirits except denatured spirit which must be of a strength not less than 50° O P

The minimum of 25° U P will not be enforced in the case of spirits or liqueurs which are sold at a retail price of not less than Rs 50 per gallon or Rs 100 per dozen quart bottles

(G R, R D, No 92 dated 29th November 1921)

Prohibition of the sale of denatured spirits with out license

230. The sale of denatured spirits without license is prohibited in the province of Sind the issue of a notification to the effect that methylated or caoutchoucined spirit or spirits rendered effectually and permanently unfit for human consumption in contravention of section 16 of the Abkari Act on or after that date shall be liable to be punished under the said Act

(Commr's Notn No C 733, dated 9th October 1901)

Grant of licenses for the sale of denatured spirits

231. Vendors of denatured spirits are required to take out licenses on payment of a fee of Re (1) one per annum each for a retail license and Rs 2 each for a whole sale license and to keep accounts of sales and receipts which are to be open to inspection on demand by the Collector or any officer authorized by him in that behalf

(*Vide* G R, R D, No 5555, dated 1th June 1908, and No 4080, dated 4th May 1910, G R, R D, No 718 C, dated 1st December 1921)

SETTLEMENT OF ADEN

Rules regulating the sale of foreign liquor in Aden

232. Rules regulating the sale of foreign liquor in Aden and Perim will be found in paragraph 18 *supra*

233.

liquor is of
G R , R I ,

are the importers All foreign liquor imported into Aden Aden
passes through the Abkari warehouse for assessment of duty
leviable thereon This means that a record is maintained of
the actual quantity of liquor imported At the end of the
year, when licenses are renewed, the books of the dealers are
called for and their receipts and sales checked with the
records of the Abkari office In this way the Collector of Ab-
kari knows exactly the amount that is actually consumed

(G O , R D , No 10869, dated 15th October 1919)

234. Government have ruled that it is not desirable to Retail liquor
grant retail liquor licenses to persons holding the office of licenses not
Consul or Vice Consul for Foreign States at Aden to be grant
ed to persons
holding the
office of
Consul or
Vice Consul
for Foreign
States in
Aden

(G R , R D , No 1849, dated 10th April 1880)

CHAPTER XIII.

RULES AND EXECUTIVE INSTRUCTIONS .

No 102 C, dated the 26th November 1923

Rules for the grant of refund of vend fee on foreign liquor

235. Rules for the grant of refund of the vend fee levied, or for exemption from payment of the vend fee leviable, under Government Notification No 102-C, dated the 9th May 1923, as subsequently amended on foreign liquor imported into the port of ^{Bombay}~~Karachi~~ by sea and subsequently exported therefrom and on Indian-made foreign liquor (imported as well as indigenous) exported from the ^{Bombay Presidency}~~Province of Sind~~

1 When a holder of a license for the wholesale vend of foreign liquor desires to export under claim for refund of the vend fee any duty-paid imported foreign liquor on which such fee has already been paid, or is payable at the end of the month under the terms of his license he shall present an application (in Form A hereto annexed) to the officer in charge of vend fee work, at the ^{Old Custom House Bombay}~~Custom House, Karachi,~~ and attach to the application the following documents :—

- (a) the excise pass or passes under which the liquor intended to be exported was cleared from the Custom House
- (b) the receipt or receipts for the amount of the vend fee, if already paid, on such liquor

that the application in Form A shall be accompanied by the excise pass or passes under which the liquor was imported into the ^{Presidency}~~Province of Sind~~ or passed out of the distillery or warehouse instead of the pass or passes mentioned at (a) in the foregoing rule. The receipt or receipts mentioned at (b) in that rule are required also in this case

3 The Excise Officer in charge of vend fee work to whom the

been paid, or is due for payment at the end of the month, he shall enter the particulars of export in the refund register and return the passes and receipts with him for noting thereon subsequent exports from the same consignment. He shall then note on the application the fact of his having checked the particulars shown therein with the documents presented to him and hand it back to the exporter or his agent to be produced by him, along with the consignment, before the Examining Excise Officer *{at the Karachi Bunder Station} The goods

* The bracketted portion to be added in the Karachi refund rules and the last sentence which relates to Bombay only should be omitted from them.

shall be examined at, and exported from, the following railway stations only :—

Railway Stations

Church Gate	} of the B B & C I Railway.
Carnac Bunder	
Victoria Terminus	} of the G I P Railway
Wari Bunder	

4 The Examining Excise Officer before whom the consignment is produced shall open and examine at least 10 per cent of the packages and satisfy himself that the description and quantity and, where necessary, strength of liquor declared in the application are correct. He shall then sign the endorsement on the application intended to be signed by him and hand over the application to the exporter

5 When the liquor has been examined, as required in the foregoing rule, the exporter shall take the application to the railway booking clerk and after the consignment is booked obtain on the application from the loader a certificate to the effect that the consignment has been loaded and from the responsible officer of the railway station a certificate to the effect that the liquor has been forwarded to its destination. The exporter shall then show the railway receipt in respect of the consignment so despatched to the Examining Excise Officer, who shall note on the application the fact of his having seen the receipt and return the receipt to the exporter. The latter shall then forward the application to the officer in charge of vend fee work for the preparation of the refund bill

6 In the case of liquor intended to be exported before the vend fee due thereon is paid, the Excise Officer in charge of vend fee work and the Examining Excise Officer shall follow the same procedure as has been laid down in rules 3 and 4 above for the examination of the documents and the consignment to be exported and the keeping of record thereof, but the claim for refund of the vend fee shall not be passed for payment until such fee has been actually paid and credited to Government.

7. The Excise Officer in charge of vend fee work to whom the application duly endorsed by the railway officers and the Examining Excise Officer is delivered shall prepare a refund bill in the prescribed form, make a note of refund in his registers and on the receipts

submit it for signature to the Collector of Bombay [*] who shall satisfy himself that the fee the refund of which is claimed has actually been paid. When the bill is signed by the Collector it shall be sent to the exporter, who shall present it to the Chief Account Officer Treasury Officer, Karachi, for encashment

[*]—[*] For these words substitute the words "submit it for signature to the Collector of Karachi in the Karachi refund rules".

8 No refund shall be allowed where the claim is for a refund amounting, in respect of any single consignment intended to be exported, to less than 2 rupees

9 No refund shall be allowed if the foreign liquor in respect of which it is claimed is not exported within six months from the date of the pass under which it is cleared from the Custom House or in the case of Indian made foreign liquor within six months from the date of the pass under which it was imported into the Bombay Presidency nor shall payment be made in respect of any claim already admitted if the bill relating thereto is not preferred within three months from the date of exportation of the liquor

10 When any importer or clearing agent desires to remove any foreign liquor direct from the Custom House or Customs Bonded Warehouse to a railway station for immediate exportation, without payment of the vend fee he shall present an application (in Form B hereto annexed) to the Examining Excise Officer on duty at the Victoria Terminus Station Karachi Bunder Station at least 24 hours before the liquor is ready for removal in order that the latter may arrange to furnish the necessary escort at the hour mentioned in the application to accompany the liquor from the customs premises to the railway station named in the application. The application shall be accompanied by the customs bill of entry and when the consignment arrives at the station it shall be examined by the Examining Excise Officer [*] on duty at the said station [*] to see that the packages casks or drums comprising it are in accordance with the particulars given in those documents. The further procedure as regards the booking of the consignment by the station staff obtaining of their certificate of despatch on the export application and production of the railway receipt before the Examining Excise Officer shall be the same as has been described in rule 5 above. On receipt of the application duly completed the Examining Excise Officer shall forward it to the officer in charge of the vend fee office for record

11 The days and hours of business at the vend fee office at the Old* Custom House and at the railway stations appointed under rule 3 for the examination of consignments of liquor will be as follows —

- (1) All week days except the King's Birth-day, New Year's day Good Friday, Christmas Day and all holidays sanctioned by Government under the Negotiable Instruments Act
- (2) Between 11 a.m. and $5\frac{30}{60}$ p.m. on week days except Saturdays and between 11 a.m. and 2 p.m. on Saturdays

[*]—[*] These words are to be read in the Bombay rules only

*The word "old" should be deleted from the Karachi rules and for the words "at the railway stations appointed under rule 3 for the examination of consignments of liquor" the words "at the Examining Officers' office at the Karachi Bunder Railway Station" should be substituted

† 5 p.m. has been sanctioned as the closing hour at the vend fee office at the Karachi Custom House and at the Examining Officers' office at the Karachi Bunder Railway Station (Sole G.R. B.D. N. 10 C. dated 1st August 1933)

12 In the case of Indian made liquor intended to be exported from any place outside the Town and Island of Bombay Town of Karachi under these rules the application in Form A shall be presented to the Collector of the district from which the liquor is to be exported. The Examining Range Officer will be the Excise Inspector of the division in which the railway station from which the liquor is to be booked is situated. The verification of payment of vend fee required in rule 3 above and the preparation and payment of the refund bill will be done in the office of the Collector. The procedure prescribed in rules 4 and 5 shall be followed by the Examining Officer and the railway staff at the station of export.

FORM A

(See rules 1, 2 and 12.)

Form of Application

Dated

192

To

The Excise Officer, in charge of foreign liquor vend fee work, Bombay Karachi

The Collector of

Sir,

Please exam ne arrange for the examination of the undermentioned liquor to be exported from the * station of the Railway† and to be consigned to the foreign liquor vend shop of at upon which I We intend to claim refund of the vend fee --

No and description of packages	Description of liquor	Quantity in bulk gallons	Strength.	No and date of pass and receipt and the amount of vend fee if any paid	Remarks of the Examining Excise Officer

* The words Karachi Bander should be inserted in the Karachi rules.

† The word "Railway" should be read in the Bombay form only

I
We do hereby declare that the contents of this document are truly stated

Exporter(s),

Checked and forwarded to the Examining
Excise Officer

Officer in charge of vend fee work

Dated the 192

Examined

Examining Excise Officer

Dated 192

Loaded this day of 192

Loader

The consignment has been forwarded to the abovementioned station

Designation of the railway officer in charge
of station

Dated 192 .

Verified with the railway receipt

Examining Excise Officer

Dated 192 .

FORM B

(See rule 10)

*Form of application for the export of duty paid imported foreign liquor
direct from the Custom House or Customs
Bonded Warehouse*

* Dated at Bombay 192
Karschi

To

[*] The Excise Officer on duty at the Victoria Terminus Railway
Station of the G I P Railway, Bombay [*]

Sir,

Please arrange to depute on at $\frac{a.m.}{p.m.}$ one of
your subordinates to escort the undermentioned goods from to
the Karschi Bunder station [b] of the R B & C I Railway [b] which are to
G I P Railway be consigned to at and upon which we
request exemption from payment of the vend fee

[*]—[*] For this designation substitute The Examining Excise Officer Karachi
Panjer Station in the Karachi form

[b]—[b] These words should be omitted from the Karachi form

Original marks and numbers	No and description of packages, casks, etc	De scription of liquor	Quantity in bulk gallons	No and date of the customs bill of entry	Remarks of the Examining Excise Officer

I
We do hereby declare that the contents of this document are truly
stated

Exporter(s)

Examined

Examining Excise Officer

Dated 192

Loaded this day of 192

Loader

The consignment has been forwarded to the abovementioned station

Designation of the railway officer in charge
of station

Dated 192

Forwarded to the officer in charge of foreign liquor vendor fee work for
record

2 The consignment has been despatched under railway receipt
No dated 192

Dated 192 .

Examining

Brewery rules

236 The Commissioner of Customs, Salt and Excise has, with the approval of Government conveyed in their Resolution in the Revenue Department No 11730, dated 18th December 1911 issued the following instructions for the management and supervision of breweries in the Bombay Presidency —

INSTRUCTIONS FOR THE MANAGEMENT AND SUPERVISION OF
BREWERIES IN THE BOMBAY PRESIDENCY

Survey of Breweries

1 An officer (hereinafter called the surveying officer) will be appointed by the Commissioner to take account of all the operations in the brewery, and it shall be competent for him, or for any other officer authorised to inspect breweries, to enter the building and visit and examine any room, place or utensil mentioned in the entry at any time either by day or night

2 The officer must see that the brewer makes entry of his premises and utensils in the form prescribed in paragraph 45 below and takes out a license, that he keeps his vessels and rooms properly marked, and, when more than one is used for the same purpose, numbered also, and that he conducts his operations generally in accordance with the license

3 The officer's survey to be effective must aim specially at preventing the use of any materials not entered by the brewer in his brewing book, the use of any prohibited substance or liquor the fraudulent mixture of uncharged worts or sugar with worts already collected and charged, and the adoption of any means to frustrate the taking of a correct account of the quantity and gravity of the worts produced. He should make himself acquainted with the course and use of all pipes. The attention of officers is called to license clause 14, which requires that at least 50 per cent by weight of the materials used in any brewing shall consist of malt. Officers are to see that this clause is complied with, and with this object should weigh a bushel of the malt and of any other materials entered in bushels at least once in each fortnight

4 Officers surveying breweries shall make a complete survey of the whole of the brewery plant on every day on which they visit a brewery, showing, in the proper columns in a survey book, the form of which will be prescribed by the Commissioner, the condition of each vessel and the dip and gravity of each vessel containing fermenting wort, unless such wort shall be fining when, except in case of suspicion or fraudulent addition of saccharine matter or of addition or removal of wort, the surface need not be broken. A copy of each survey will be left at the brewery for the information of the brewer

5 Breweries shall be surveyed daily with return surveys on two days a week. A survey need only occasionally be made on a Sunday or official holiday. When a survey is made on such days it will not

be necessary to show the conditions of any portion of the plant if the surveying officer is satisfied all is correct. In this event he should enter in the proper books the date and hour of his visit with the remarks "Premises regular." If brewing is carried on Saturday and the collection of worts is not checked on that day a survey need not as a rule be made before 9 a.m. on Monday. Occasionally, however, the collection should be checked on Sunday morning.

6 When two surveys are made on the same day or one of the surveys the condition of all the vessels need not necessarily be shown.

7 Before leaving the premises the surveying officer should complete the entry of his survey in his own book and in the brewer's copy. All blank spaces should be filled by a dash of the pen and the officer's initials should be placed at the end of the survey.

8 Survey must be made at such hours as will best check the most important operations. Once at least in each quarter a survey should be made of the brewery before the time entered for mashing and on such occasions a bushel of unground malt similar to that to be mashed be weighed and the weight noted in the survey book. A gauge of grains in the mash tun should be taken not less than twice in each month and the weight of sugar used checked and the sugar dissolved in the presence of the officer at least once in each month particulars of the check weighment being entered in the survey book. The grain should be levelled prior to being gauged. A survey should frequently be made during the boiling, cooling and collecting period.

9 If the collection of wort regularly takes place at a late hour at night the surveying officer should visit the brewery at such hour at least once in each fortnight. Where such late collection is infrequent a late survey need only occasionally be made.

10 Where it is the practice of the brewer to delay making entry until the following morning of such collections of worts as are not finished before 18 o'clock the officer on his morning visit should observe whether the gravity entered appears to be that of the worts before fermentation had begun, which should be higher than the gravity found in the morning and whether the entry corresponds with any check account which he may have obtained on a late visit on the preceding evening. Whenever there is reason to doubt the correctness of any entry samples of the worts should be taken and sent to the laboratory for analysis.

11 All gauges and gravities of worts taken during a brewing are to be deemed checks only and should not form the basis of any charge for duty or calculation of outturn at the standard gravity (*vide* paragraph 29). But if when the brewer's entry is made and checked a considerable deficiency shall appear in the quantity or gravity as shown by the check account the officer should enquire into the cause and if needful report the facts to the Collector, who will dispose of the matter in consultation with the Distillery Expert.

12 The officer should ascertain the true condition of each vessel, etc., by actual examination, take each dip, sample and gravity himself, and record the particulars in both the survey books (D) before leaving the premises. He must inspect the brewing book and copy therefrom the particulars of all entries made by the brewer subsequent to his previous inspection, whether of notices to mash, to dissolve or to mix worts, or of materials, or of worts collected or mixed. The date and hour of collection together with the number and name of the collecting or fermenting vessel, should be copied under the head of "worts collected", the dip and gravity of each vessel, as entered by the brewer, should be entered in the proper columns of the survey book immediately above the dips and gravities of the relative vessels as found at the time of survey, and a line in black ink must be drawn between the two accounts. The particulars from the brewing book (C) or any remarks made by the officer in his survey book need not be copied into the survey book left at the brewery; but the net quantity of worts charged with duty shall be entered in column 68 on the next visit of the officer, unless worked out before he leaves the brewery, when it shall be entered at once.

13 The officer is not to ascertain from the brewer the quantity or gravity of any worts collected. In taking an account of worts collected and entered the officer, after satisfying himself that all the worts produced from a brewing are collected, is to take the dip, temperature and gravity of the worts and enter in his survey book the dip and gravity after adding to or deducting from the gravity the equivalent proper to variations above or below the standard temperature of 60° Fahr, according to the table supplied for the purpose.

14 After the expiration of three or four days from the commencement of fermentation, or when at any time fermentation has visibly declined, further gauging and sampling of the worts may be dispensed with, the word "fining" being written in the columns for dip and gravity, but a complete account should be taken at any time if there is reason to suspect any addition having been made to the worts in the vessel.

Alterations and corrections in brewer's notices and books

15 No entry in any of the books kept by a brewer under the terms of the license shall be erased or over written. Should it be necessary to correct any entry a line should be drawn through the incorrect entry in such a manner as to leave it distinctly visible and the amended entry should be inserted above it. Every correction shall be initialed by the person making it at the time and by the surveying officer on his next inspection of the book. Merely clerical or arithmetical errors need not be specially noticed, but in the case of errors which cannot be so classed, the explanation of the brewer should be obtained and submitted to the supervising officer with the surveying officer's remarks. When a brewer finds he cannot act in accordance with a notice to mash

or dissolve he should send a written notice and explanation to the surveying officer not later than one hour after the notice hour to mash or dissolve. Every such notice and explanation should be forwarded at the end of the quarter through the supervising officer to the Commissioner.

Gauging of vessels

16 Before being taken into use all mash tuns, coppers, coolers, fermenting and racking or settling vessels shall be gauged jointly by the supervising officer and the surveying officer under the rules in force for gauging such vessels, and tables shall be constructed showing the total capacity of each vessel in imperial gallons (in the case of mash tuns in imperial bushels) and in the case of mash tuns, fermenting and racking or settling vessels its capacity for each tenth of an inch in depth. In the case of underbacks, coppers and coolers, dimension tables only need be constructed. These tables before being taken into use shall be certified by the brewer or his accredited agent to be correct.

17 The supervising officer should on each visit to the brewery take the opportunity of gauging any store vat or cask which has not previously been gauged. Any store vat, which has been gauged with a drip, is moved, it must be regauged before being taken into use again. The surveying officer should occasionally gauge the casks used for issues. Not less than ten should be so gauged in each quarter and the result should be entered in the survey book.

Storage of beer

18 Before beer can be stored in casks other than those in which it will be issued such casks must be gauged by the brewer and the surveying officer either conjointly or separately by actual measurement, and only under exceptional circumstances (such as no gauged casks being ready for racking) will storage in ungauged casks be permitted. The supervising officer will check on each visit to the brewery any store casks which have been removed for recooling or cleansing and are ready to be returned into store. Should he be dissatisfied with the capacity shown against any cask in the cask register he will regauge it when empty.

Instruments and gauging rods

19 The surveying officer will be provided by the department with proper gauging rods and a standard saccharometer and thermometer. If the brewer questions the correctness of the instruments or the results obtained by the officer he should put in a written protest immediately. This will be forwarded with his remarks by the officer to the supervising officer who, after due enquiry, will report the matter for the orders of the Commissioner.

Examination of beer stores, etc

20 Nothing should be used in brewing except malt, grain, sugar and hops without the previous sanction of the Commissioner. The

beer stores should be frequently and carefully examined for the presence of unauthorised materials. Sugar or other brewing materials should not be allowed to be in a beer store. Fining or cleansing vessels, store vats or casks and tanks entered to be used solely for heating water should also be frequently examined. When these examinations are made the fact should be noted in the survey book.

21 Should the brewing book prescribed in clause 12 of the license be lost a written explanation should be obtained by the surveying officer from the brewer and sent to the Commissioner through the supervising officer both of which officials will attach their remarks on the matter. The Commissioner may order the suspension of the license and on fuller enquiry the license may be cancelled.

Returned beer

22 Beer returned to the brewery of issue should be verified by the surveying officer on receipt of an application from the brewer provided that with his application the original permit under which the beer in question was issued, or in cases where the permit is unobtainable satisfactory documentary evidence that it had been originally issued from the brewery is produced. After verification the quantity actually found by the surveying officer may be brought into the stock book the permit or other document as the case may be together with the brewer's application, being filed in the stock book pending the examination of the entry by the supervising officer. All such entries and documents shall be initialled by the checking officer and the documents filed by the surveying officer and retained for one year.

Business letters which have been produced in lieu of the permit shall be returned to the brewer a certified copy of the portion relating to the return of the beer being retained and filed.

Beer awaiting verification shall not be stored in an entered beer store.

Destruction of unsound beer

23 The destruction of beer unfit for consumption is not to be witnessed and certified by any officer except under instructions previously received from the Collector. When the brewer wishes to destroy spoilt beer, and to claim remission of the duty, he should be requested to make written application to the Collector of the district.

The application should contain a declaration by the brewer that the beer was brewed by himself and that it had never left his premises.

Brewer's stock book

24 The stock books should be checked at least once in each week by the surveying officer the quantities of beer brewed and entered being compared with the entries in his survey book and the quantities of returned beer being compared with the statement of verification by the officer and the beer issues with the counterfoils of permits issued.

25 The stock of beer in every brewery will be taken at least twice in each year by the supervising officer or such other officer as the Commissioner may direct. Stock shall only be taken at other times by the surveying officer or other officer lower in rank than the supervising officer if there is any suspicion of fraudulent practices. On all occasions the result will be immediately reported to the Commissioner and in the latter case with the reasons for taking stock.

Stock taking

26 If the stock of beer found on stock taking exceeds or is less than that which should be on hand, according to the stock books, by more than 1 per cent, the explanation of the brewer should be obtained in writing by the supervising officer before closing his inspection and submitted, with his remarks, with his notes of inspection. On receipt of the Commissioner's orders reviewing the latter, the supervising officer should, unless specially directed to the contrary order the adjustment in the respective books of the wastages found at his stock taking.

Duty

27 The supervising officer after careful examination of all the books will submit to the Commissioner at the end of each quarter an account showing the quantity of beer actually brewed less 5 per cent allowed for wastage, and the duty thereon calculated at the rate of three annas per imperial gallon or at such other rate as may from time to time be prescribed by any law in force in British India. On this account the Commissioner will pass orders as to the amount of duty to be paid.

28 Duty is to be levied on the highest gauge whether it be found by the brewer or by the surveying officer, and the highest gravity is similarly adopted as the basis for calculating the standard number of gallons at 1055° produced from the materials entered in the brewing book.

29 The quantity of worts reduced to the standard gravity of 1055° required to be entered in column 69 of the survey book D is found by calculation according to the following example —

Suppose the collecting vessel (fermenting vat) is found to contain 1,017 gallons and the gravity to be 1060°, the gallons at 1055° would be $\frac{1\,017 \times 60}{55} = 1\,142$ gallons.

30 The outturn from materials to be entered in column 70 of the survey book is calculated on the assumption that the brewer can produce 36 gallons (a barrel) of worts of the gravity of 1055° for every two bushels, or 84 pounds, of malt or corn or 56 pounds weight of sugar entered or used.

31 Notices in form F for the payment of duty on beer are forwarded by the Commissioner direct to the Collector, who will transmit them to the surveying officer for delivery to the brewer. The surveying

mouthed bottles, if procurable, or in tins with well fitting lids. They should be sent by the first parcel post addressed to the laboratory.

37. An advice of despatch and a report accompanied by an extract from the survey at which the sample was taken should be sent to the Commissioner and a copy to the supervising officer

Powers of attorney

38. All persons employed as brewers or managers under the licenses should have general power of attorney from their employers. Such powers should be submitted to the Commissioner for approval

General

39. Attention is drawn to clause 9 of the license relating to repairs and alterations to buildings and plant. No alteration shall be made in the position or capacity of any gauged vessel without the sanction in writing of the surveying officer or of his superior officer. Before any vessel so altered can be again taken into use it shall be regauged and new tables shall be constructed if necessary. In the absence of the super-

be made without the previous consent of the Commissioner, and, on completion, the existing entry must be withdrawn and a new entry made. The surveying officer will forward to the Commissioner through the supervising officer a brief statement of the repairs and alterations made. In the case of simple repairs, not affecting the gauge of vessels, the previous sanction of the Commissioner need not be obtained, but the nature of all such repairs should be reported. When no alterations affecting the entry have been made during the currency of the brewery license a copy of the entry in form A need not be submitted with the brewer's application for the renewal of the license, the surveying officer in such cases certifying to that effect on the application.

40. Verification of the entry, form A, must always be done by examining the places, etc., with the form itself and the certificate of the verification must be signed and dated before leaving the premises.

41. The presence of the brewer is not compulsory during either a survey by an officer or an inspection or stock taking by a supervising officer or superior officer, but if officers are not accompanied by the brewer or by a responsible employee, the brewer must accept the results found by the officer, unless the brewer enters with him a written protest before he leaves the brewery.

42. Officers are strictly enjoined to abstain from making known to any person the nature or extent of a trader's operations, and from divulging the process or means employed, or other fact pertaining to the business, which may be within their cognizance as revenue officers.

BREWERY FORMS

General Instructions

43 Before any register is taken into use the paging should be examined, or if unpagged, the books should be pagged and the certificate on the title page signed by the surveying officer, who should also initial the last page immediately under the number, thus

$\frac{50}{AB}$ The supervising officer will, on his first examination of any new register, examine the paging and if correct initial the officer's certificate, or if incorrect make the necessary alterations and state their nature at the foot of the certificate over his name

44 The forms of accounts prescribed for use in connection with the supervision of the Brewery are—

- Form A—Entry of premises and plant in brewery
- „ B—Brewery Table Book
- „ C—Brewing Book
- „ D—Brewery Survey Book
- „ E—Quarterly statement of duty to be levied
- „ F—Notice to pay duty on beer
- „ G—Stock Book
- „ H—Stock Book of bottled beer
- „ J—Register of store casks at the brewery
- „ K—Permit for transport to be issued by brewers
- „ L—Stock taking statement

Forms G and H will be provided by the brewers and must be retained for two years after being completed and taken out of use

FORM A

Entry of premises and plant in a brewery

45 This form is intended to take the place of a plan and must be so filled up that every part of the premises under departmental control and each utensil employed in brewing can be readily identified. The surveying officer will give the brewer every assistance in filling up the entry, which must show clearly the position of each room, the number and nature of each utensil therein and the purpose for which each will be used. The officer receiving the entry will carefully compare it with the rooms and utensils shown on it, and if dissatisfied with it will call upon the brewer to produce a correct one, but any minor amendment or addition found necessary may be made by the officer in the space provided in the certificate of verification. On additions to or alterations in rooms or utensils during the currency of license the existing entry should be withdrawn and a new one made. No new entry need be made when either a room or utensil is temporarily taken out of use, but if brought into use for another purpose a new entry should be called for.

FORM B

Brewery Table Book

46. With regard to the following vessels the dimensions table only need be entered a blank page being left for the contents table, should it at any time be found necessary to construct it —

Underbarls, copper coolers and hop backs.

When new tables are constructed for any vessels, or when a vessel is taken out of use, the word "cancelled" should be written in red ink across the table, in the former case, the page on which the new tables are entered should be noted. The book should be indexed and the index kept up to date.

FORM C

Brewery Book

47. Any outstanding notices at the end of the quarter, or when taking a new book into use during a quarter, should be transferred to the new book, as should also the date of the last survey made by the officer, the word "transfer" being written at the end of the line and followed by the officer's initials. The quantities of materials used should be totalled and carried forward from page to page and finally totalled at the end of the quarter. Whenever an entry has been made by the brewer, the date and hour of the officer's survey following each entry should be made on the next line. Spaces not required for any entry should be filled by a dash of the pen.

For the purposes of forms C and D the time should be denoted by the hour of the day counting from midnight to midnight.

FORM D

Brewery Survey Book

48. To avoid waste of stationery, this book should be taken into use in alternate quarters till entirely used up. When taking a new book into use the following information should be transferred from the old book —

(1) the highest dip and gravity of any vessel in which wort was shown on the last survey,

(2) any outstanding notices,

(3) the last complete survey made by the officer, and if this has been followed by a partial survey, the partial survey also. Remarks made in column 72 need not be transferred.

The word "transfer" must be written at the end of any line containing particulars transferred from the previous survey book. The total of materials used, of worts collected, charged for duty and calculated at 1055°, and of the calculated materials charge should be carried forward from page to page and a total made at the end of

the quarter The amount of duty leviable for the quarter should be entered below the total Fractions of a gallon are to be disregarded in this account

The following abbreviations shall be used in the survey columns to describe the conditions of the vessels —

OO —when a vessel is empty, except in the case of a mash tun when “nil”

“Sed” —standing for sediment in the case of a racked but uncleaned vessel

“L Gds” —standing for “liquor on goods” in mash tun when mashing is proceeding

“Bro” —meaning that bulk is broken, when the grains are partially removed

“L” —standing for “liquor” by which term water is described in a brewery when any vessel is found to contain only water

“W” —standing for “worts” when a vessel is found to contain worts

“Up” —when the head formed during fermentation prevents the dip being taken

“Fing” —Fining	} In a fermenting vat when the fermentation is finishing or finished /
or or	
“Fnd” —Fined	

“S H” —meaning spent hops in the hop back.

“Emptg” —Emptying

“Fillg” —Filling

“Rackg” —Racking, meaning drawing off beer or worts into other vessels

FORM E

Quarterly statement of duty to be levied.

49 This form should be filled up by the surveying officer not later than the second day of the quarter following that to which it relates and should be despatched at once, together with the brewing and surveying books for the quarter, to the supervising officer for check. After check the supervising officer will submit the books together with this account to the Commissioner

FORM F

Notice to pay duty on beer

50 The delivery of this form to the brewer should be noted on a separate line in the brewing book thus—

“Duty Rs As for quarter ending to be paid within five days” The date and hour of delivery should be stated in the brewing book in the column for that purpose The initials of the brewer should be obtained in column

FORM B.

Register of gauging tables.

Messrs.

Brewery.

Date commenced

Date completed

Pages examined and found

Officer's name

Rank

Date

Examined

Register of tables of gauging of
Dimensions.

Tables of

Depth	Diameters					Area of an inch Gallons or bushels	Contents in gallons Bushels	Inches	Gallons Bushels	Area of a tenth	Inches	Gallons Bushels	Area of a tenth.
	1	2	3	4	Mean								

FORM C

No.

Brewing Book.

Messrs.

Brewery.

Quarter ending

19 .

Examined folios and found

Officer's name

Rank

Date

Examined

FORM D.

No.

Brewer's Survey Book

Messrs.

Brewery.

Quarter ending

19

Examined pages and found

Officer's name

Rank

Date

Examined.

No.	Date and hour of start of brewing	Particulars in Filling Book										Condition of the									
		Date and hour of		Quantity to be used of				Time when all the worts will be drawn off grains in the mash tun	Worts collected		Mash tuns		Q. antity in m. gauge of grains	Percent unfer- mented	Sugar dissolv- ing quantity entered	Under- lacks or wort receivers	Coppers or heating tanks				
				No		Name			1	2							3	4			
		Mashing	Mashing	Malt mash in the boilers.	Unmalt mash boilers.	Sugar Lbs.	Hops Lbs.	Date and hour when collected	No	Name	Area	Area.	Bushele	15	16	17	18	19	20	21	22
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

[illegible]

C and L of the—round										Mixing works					Net		Calons		Pre		Percent		The			
Settling or packing sala.										Notes to milk works.			Words mixed		I uk		Gallons		Gallons		Gallons		Gallons		Gallons	
4										Vessels from which taken			Vessels.		Dip		Gallons		Gallons		Gallons		Gallons		Gallons	
3										Date and hour of mixing			Date of brew		Gallons		Gallons		Gallons		Gallons		Gallons		Gallons	
2										Dip			Dip		Dip		Dip		Dip		Dip		Dip		Dip	
1										Dip			Dip		Dip		Dip		Dip		Dip		Dip		Dip	
1										25			25		60		61		63		65		67		69	
2										26			26		60		61		63		65		67		69	
3										27			27		60		61		63		65		67		69	
4										28			28		60		61		63		65		67		69	
5										29			29		60		61		63		65		67		69	
6										30			30		60		61		63		65		67		69	
7										31			31		60		61		63		65		67		69	
8										32			32		60		61		63		65		67		69	
9										33			33		60		61		63		65		67		69	
10										34			34		60		61		63		65		67		69	
11										35			35		60		61		63		65		67		69	
12										36			36		60		61		63		65		67		69	
13										37			37		60		61		63		65		67		69	
14										38			38		60		61		63		65		67		69	
15										39			39		60		61		63		65		67		69	
16										40			40		60		61		63		65		67		69	
17										41			41		60		61		63		65		67		69	
18										42			42		60		61		63		65		67		69	
19										43			43		60		61		63		65		67		69	
20										44			44		60		61		63		65		67		69	
21										45			45		60		61		63		65		67		69	
22										46			46		60		61		63		65		67		69	
23										47			47		60		61		63		65		67		69	
24										48			48		60		61		63		65		67		69	
25										49			49		60		61		63		65		67		69	
26										50			50		60		61		63		65		67		69	
27										51			51		60		61		63		65		67		69	
28										52			52		60		61		63		65		67		69	
29										53			53		60		61		63		65		67		69	
30										54			54		60		61		63		65		67		69	
31										55			55		60		61		63		65		67		69	
32										56			56		60		61		63		65		67		69	
33										57			57		60		61		63		65		67		69	
34										58			58		60		61		63		65		67		69	
35										59			59		60		61		63		65		67		69	
36										60			60		60		61		63		65		67		69	
37										61			61		60		61		63		65		67		69	
38										62			62		60		61		63		65		67		69	
39										63			63		60		61		63		65		67		69	
40										64			64		60		61		63		65		67		69	
41										65			65		60		61		63		65		67		69	
42										66			66		60		61		63		65		67		69	
43										67			67		60		61		63		65		67		69	
44										68			68		60		61		63		65		67		69	
45										69			69		60		61		63		65		67		69	
46										70			70		60		61		63		65		67		69	
47										71			71		60		61		63		65		67		69	
48										72			72		60		61		63		65		67		69	
49										73			73		60		61		63		65		67		69	
50										74			74		60		61		63		65		67		69	
51										75			75		60		61		63		65		67		69	
52										76			76		60		61		63		65		67		69	
53										77			77		60		61		63		65		67		69	
54										78			78		60		61		63		65		67		69	
55										79			79		60		61		63		65		67		69	
56										80			80		60		61		63		65		67		69	
57										81			81		60		61		63		65		67		69	
58										82			82		60		61		63		65		67		69	
59										83			83		60		61		63		65		67		69	
60										84			84		60		61		63		65		67		69	
61										85			85		60		61		63		65		67		69	
62										86			86		60		61		63		65		67		69	
63										87			87		60		61		63		65		67		69	
64										88			88		60		61		63		65		67		69	
65										89			89		60		61		63		65		67		69	
66										90			90		60		61		63		65		67		69	
67										91			91		60		61		63		65		67		69	
68										92			92		60		61		63		65		67		69	
69										93			93		60		61		63		65		67		69	
70										94			94		60		61		63		65		67		69	
71										95			95		60		61		63		65		67		69	
72										96			96		60		61		63		65		67		69	
73										97			97		60		61		63		65		67		69	
74										98			98		60		61		63		65		67		69	
75										99			99		60		61		63		65		67		69	
76										100			100		60		61		63		65		67		69	
77										101			101		60		61		63		65		67		69	
78										102			102		60		61		63		65		67		69	
79										103			103		60		61		63		65		67		69	
80										104			104		60		61		63		65		67		69	
81										105			105		60		61		63		65		67		69	
82										106			106		60		61		63		65		67		69	
83										107			107		60		61		63		65		67		69	
84										108			108		60		61		63		65		67		69	
85										109			109		60		61		63		65		67		69	
86										110			110		60		61		63		65		67		69	
87										111			111		60		61		63		65		67		69	
88										112			112		60		61		63		65		67		69	
89										113			113		60		61		63		65		67		69	
90										114			114		60		61		63		65		67		69	
91										115			115		60		61		63		65		67		69	
92										116			116		60		61		63		65		67		69	
93										117			117		60		61		63		65		67		69	
94										118			118		60		61		63		65		67		69	
95										119			119		60		61		63		65		67		69	
96										120			120		60		61		63		65		67		69	
97										121			121		60		61		63		65		67		69	
98										122			122		60		61		63		65		67		69	
99										123			123		60		61		63		65		67		69	
100										124			124		60		61		63		65		67		69	
101										125			125		60		61		63		65		67		69	
102										126			126		60		61		63		65		67		69	
103										127			127		60		61		63		65		67		69	
104										128			128		60		61		63		65		67		69	
105										129			129		60		61		63		65		67		69	
106										130			130		60		61		63		65		67		69	
107										131			131		60		61		63		65		67		69	
108										132			132		60		61		63		65		67		69	
109										133			133		60		61		63		65		67		69	
110										134			134		60		61		63		65		67		69	
111										135			135		60		61		63		65		67		69	
112										136			136		60		61		63		65		67		69	
113										137			137		60		61		63		65		67		69	
114										138			138		60		61		63		65		67		69	
115										139			139		60		61		63		65		67		69	
116										140			140		60		61		63		65		67		69	
117										141			141		60		61		63		65		67		69	
118										142			142		60		61		63		65		67		69	
119										143			143		60		61		63		65		67		69	
120										144			144		60		61		63		65		67		69	
121										145			145		60		61		63		65		67		69	
122										146			146		60		61		63		65		67		69	
123										147			147		60		61		63		65		67		69	

FORM E

Beer duty voucher for the quarter ended

Name of brewer	Where brewery situated	District	Net gallons of beer charged with duty at per gallon	Amount of duty	Remarks
				Rs a	

Signature of Officer

Date

Examined

FORM F

Notice to pay beer duty

To

Messrs

Licensed Brewers at

You are hereby directed to pay into the Government Treasury within five days of the receipt of this notice the sum of Rs

chargeable at per gallon upon , being the duty net gallons of beer brewed by you in the quarter ended
Rs

Commissioner of Customs, Salt, Opium and Abkari.

Dated

Delivered to Messrs

1

Officer's signature

Rank

FORM H

Brewer's Stock Book.

Bottled beer.

No

Messrs.

Brewery.

Date commenced

Date completed

Examined pages and found

Officer's name

Rank

Date

Examined

FORM K

FORM K

Counterfoil No

No

*Register and page**Register and page*

Consigned to

Permit for the transport of the following beer to

No

No

Hogsheads

Hogsheads

Barrels

Barrels

27 gallons

27 gallons

18 "

18 "

9 "

9 "

4 "

4 "

Dozens

Dozens

Quarts

Quarts

Pints

Pints

Total gallons

Total gallons

Currency

Days

This permit must accompany the consignment to its destination and is current for days

Signature of }
brewer }Signature of }
brewer }

Date

Date

FORM L

Stock taking Statement

Name of bre- very	Date of stock taking	Stock found on last stock taking	Receipts		Total of columns 3 4 and 5	Issues	Balance as per books	Ac- tual stock found.	Wastage or excess	Percent age of wastage or excess	Re- marks
			Manu- factured net gallons	Return- ed							
1	2	3	4	5	6	7	8	9	10	11	12

(Fide G R R.D, No 11730, dated 18th December 1911)

No 120-3 dated 1st September 1921.

Instructions for
management,
inspection,
et al. of
denaturing
warehouses,
shops, etc.

237. The Commissioner of Customs, Salt and Excise, Bombay has issued the following instructions for the management, inspection and supervision of (1) Denaturing warehouses, (2) the shops of denatured spirit retailers and (3) the manufactories where the use of industrial denatured spirits in the arts and industries is permitted for the guidance of all Excise Officers in the Presidency of Bombay excluding Sind and Aden —

Note — These instructions should be read in conjunction with the corresponding rules regarding the denaturation of spirits and the sale of denatured spirits and its use in arts and industries, the amount in bond of rectified spirits manufactured in British India or Native States, into the Bombay Presidency for denaturation and the importation of denatured spirit

3 On the arrival of a consignment of rectified spirit at the warehouse the Excise Officer in charge will fill in columns 1 to 8 of register D—1 copying the necessary particulars from the permit accompanying the spirit. Having examined the seals of the casks he will ascertain and enter in the appropriate columns of register D—1 the quantity and strength of the spirit in each cask. The proof gallons shall then be calculated for each cask and the deficiency or increase, in proof gallons in transit, as the case may be, shall be entered in the register.

4 In the case of spirit transferred from the Warehouse
Distillery spirit store to the denaturing room the spirit transferred shall be written off as "issued under bond" in the distillery or warehouse spirit stock account (Form "E"), Issue register (Form "F") and the vat account (Form "D") concerned. The particulars required in the denaturing Warehouse Receipt Register (Form "D—1") maintained under rule 1 above will then be entered from the Warehouse
Distillery Issue register (Form "F"), the quantity issued being accepted as received without loss.

5 On receipt of a requisition to issue denatured spirits the Warehouse Officer shall enter it in the Issue register "D—7". He shall then have the spirit to be removed, drawn off from the storage vat in his presence and that of the Licensee or his Agent and shall examine gauge and test it. Columns 5 to 15 of register D—7 shall then be completed. The Warehouse Officer will then complete and sign the permit and hand it over to the Licensee.

6 The instructions issued in the Commissioner's Circular Ex G No 5—33 of 29th April 1915 quoted above to Sub-Inspectors, Inspectors and Supervisors in respect of the manufacture, storage and issue of ordinary country spirit shall *mutatis mutandis* apply to the Warehouse Officer in connection with denatured spirit.

7 The District Excise Inspector will provide denatured spirit retailers with forms of requisition and visit their premises at least once in each quarter. The Inspector will compare the permits and counterfoils of requisitions used with the shop accounts check the latter and examine the stock of spirit on hand. He will preserve the permits for two years after which they may be destroyed.

8 The Distillery Supervisor of the Circle will provide users of denatured spirit in arts and industries with forms of requisition and will visit their premises at intervals not exceeding three months. The distillery supervisor will compare the permits and counterfoils of requisitions.

used with the manufacturer's accounts, check the latter and examine the stock. He will observe and report whether the denatured spirit is kept in the charge of a responsible employee and whether satisfactory precautions are taken to prevent its removal by the manufacturer's servants from the premises or its use in any manner other than that authorised. He will preserve the permits for two years, after which they may be destroyed.

9 The denatured spirit maker's premises shall be visited and the stocks checked by the Distillery Supervisor of the Circle whenever he visits the distillery or warehouse.

D-2

Vat Account of Rectified Spirit intended for Denaturation

Bonded Warehouse

Licensee.

Vat No
Total depth
Contents

1	Date	2	Vat Dip	3	Bulk Gallons	4	Temperature	5	Indication	6	Strength	7	Proof Gallons	Quantity sent from		8	Distillery or Warehouse	9	Vat	10	Number of Vat	11	Decrease in Vat	12	Found in vats casks or other vessels	Deficiencies				13	Mending	14	Evaporation	15	Reeking	16	Other	17	Deficiency allowed	18	Excess Deficiency	19	Reeking	20	Other	21	Date when racked	22	Bulk Gallons	23	Transferred to another	24	For Denaturation	25	Register and page	26	Remarks
---	------	---	---------	---	--------------	---	-------------	---	------------	---	----------	---	---------------	--------------------	--	---	-------------------------	---	-----	----	---------------	----	-----------------	----	--------------------------------------	--------------	--	--	--	----	---------	----	-------------	----	---------	----	-------	----	--------------------	----	-------------------	----	---------	----	-------	----	------------------	----	--------------	----	------------------------	----	------------------	----	-------------------	----	---------

D-3.

*Stock Account of Rectified Spirit intended for Denaturation,
Bonded Warehouse*

Licensco

[illegible]

D-6.

Stock Account of Denatured Spirit

Bonded Warehouse

Licensee

Description of Denatured Spirit

Description of Denatured Spirit

Date	On hand and received										Delivered and in hand.													Remarks
	PG	Number of denatured spirit from which received	Register and page	From denaturat- ion vat	Transferred from another vat	Denaturing	Reckoning	Other	Total	Book and page	Date	Destination or purpose	Transferred to another vat	Bulk Gls	Proof Gls	Denaturing	Blending	Evaporation	Reckoning	Other	Total	Closing Balance		
1	PG	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
																		</						

D-7.

Bonded Warehouse

Register of issues of Denatured Spirit to
Shops
Manufactories

Description of Denatured Spirit

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Date of presentation of application at bonded Warehouse	Serial Number	Number of Permit	Date of Permit	Place at which the Shop or Manufactory is situated	Route to be taken	License shop or Manufactory to which the spirit is to be trans- ferred	Number of each cask.	Registered capacity of each cask.	Spirit actually contained in each cask	Temperature	Indication	Strength	Proof Gallons	Vat from which drawn	Date and hour when the spirit was issued	Remarks

D-9

192 .

Stock Account of Denatured Spirit for the month of

Description of Denatured Spirit

Distillery
Bonded Warehouse

Opening Balance	On Hand and received						Delivered and received						Remarks.				
	Received						Delivered and received										
	From Denaturing Val.	Transferred from another Val.	Denaturing	Reckling	Other	Total	Issued to other Vats	Issued to shops or manufactories on permits	Denaturation	Blending	Evaporation	Reckling		Other	Total	Closing Balance	
P O	1 0	P O	P O	P O	P O	P O	1 0	1 0	P O	P O	P O	P O	P O	P O	P O	17	Bulk Gallons issued on permits
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	18	

CHAPTER XIV.

COUNTRY SPIRIT

SYSTEMS OF ADMINISTRATION

The term
"Country
spirit"
explained

238. The term "Country spirit" as used in this and other chapters of this Manual means spirit manufactured in the Bombay Presidency or imported into it from other British Indian provinces under the contract supply system and on which duty at the ordinary rates of *still head duty* is levied on certain fixed alcoholic strengths before its issue from the distilleries or bonded warehouses established in the Bombay Presidency. It differs from other descriptions of liquor of Indian manufacture which are declared as "foreign liquors" under clause (8) of section 3 of the Bombay Abkari Act, 1878, in this that while the former is excised at the ordinary rates of still head duty as above stated and is allowed to be sold at country spirit shops only, the latter are assessed to duty under the Indian Tariff Act rates, are known by European names and are allowed to be sold at foreign liquor shops and treated for all intents and purposes as foreign liquors.

Note—Government have decided that liquors of Indian manufacture

The Excise
systems in
force

239. The country spirit revenue of the Presidency proper is now realized partly by the contract supply and separate shop system as described in the next paragraph and partly by the Departmental management of distilleries and warehouses and disposal of the right of retail vend under the separate shop system. The Abkari farm of the Akranj Piragana of the West Khandesh District which was till recently worked under the *out still and lump farming system* is now managed departmentally. The departmental management of this tract has been transferred to the Forest Department as a tentative measure for two years (*Vide* G R, R D, No 1835, dated the 19th July 1922).

Description
of the con-
tract supply
system

240. Under the contract supply system which is technically known as "Contract supply and separate shop system" the right of manufacture and wholesale supply of country spirit in each district or group of districts is given to a selected tenderer at a fixed price per gallon at specified warehouses whence it is sold to retail vendors at a price fixed by Government. The retail vendors generally obtain the privilege of vend for single shops by bidding in open auction, except in the case of shops mentioned below which are disposed

of either under the auction or the fixed fee system as the Commissioner thinks fit, namely —

“All shops in the Indian States of the Sankheda Mewas attached for Abkari management to the Panch Mahals District, all shops in the States and talukas under the Mahikantha Political Agency (except Idar, Danta and Poll) and those on the borders of other Indian States and in isolated areas ”

Note — Government have directed that only those shops on the border

CHAPTER XV

PRIVILEGE OF MANUFACTURE AND WHOLESALE SUPPLY OF COUNTRY SPIRIT

(1) MANUFACTURE

241. Country spirit is manufactured after European Distilleries methods at the undermentioned distilleries in the Presidency where country spirit is manufactured proper, viz: —

- (1) Government Central Distillery at Godhra in the Panch Mahals
- (2) Government Central Distillery at Mundhwa near Poon
- (3) Government Distillery at Khanapur in the Belgaum District
- (4) Government Distillery at Nasik
- (5) Distillery at Wadia in the Sankheda Mewas State in the Rewa Kantha Agency
- (6) Distillery at Dabhoda in the Mahi Kantha leased area

Besides these distilleries there is a small Government distillery at Dhadgion in the Akrami Paragana of the West Khandesh District which is managed departmentally and which supplies liquor to that tract only

Note 1 — Government have directed that the valuation of the plant at distilleries and warehouses should be based on the original cost minus depreciation 6 per cent. The instructions contained in G.O. R.D. No. 824 dated the 10th March 1900 regarding valuation of plant on ordinary commercial principles and on the basis of market rates should be regarded as cancelled.

(G.R., R.D., No. C 175, dated 22nd November 1921)

Note 2 — Government distilleries and bonded warehouses in the Presidency proper have been brought on the Public Works Department returns for maintenance and repairs

(Fide G.R., P.W.D., No. A 1273, dated 17th June 1911)

Note 3—The above mentioned distilleries except those at Wadia and Dabhoda are exempted from the provisions of sections 21 and 22 of the Indian Factories Act

(G N, G D, No 3224, dated 15th February 1923)

Materials
from which
spirit is
manufactured

242. The spirit is distilled mostly from the dried flowers of the mahua or mahura tree (*Bassea latifolia*) which grows abundantly in some of the districts and Indian States in Gujarat, Nasik, in the inland talukas of Thana and in two talukas of the Kolaba District. It is also manufactured from molasses

Note—Octroi duty is not leviable on the ingredients actually used in the distillation of country spirits, as well as on excisable articles

((Vide G R, No 4381, dated 11th August 1897; G R, G D, No 5026, dated 7th August 1908 and G R R D, No 8992, dated 8th December 1923)

Strengths
of issue

243. Liquor may be issued from the distilleries for removal to the bonded warehouses at four strengths, namely, over proof 30°, 40°, U P and 60° U P but liquor of over proof strength must be reduced before its issue to shops to the strengths authorized to be sold in the district concerned

Management
and supervision
of distilleries and
bonded warehouses

244. At each distillery there is a Resident Inspector with a small subordinate establishment whose duty it is to protect the revenue by checking the various processes of manufacture and to pass the liquor out for consumption. The management of these distilleries and bonded warehouses is regulated by executive instructions contained in the Commissioner's Circular No Ex -G 5/33, dated 29th April 1915, printed in paragraph 304 *infra*. The distilleries (except those at Nasik and Khanapur) and bonded warehouses are under the supervision of the supervisor of distilleries of the Circle concerned. All distilleries and warehouses are controlled by the Deputy Commissioner of Excise

(2) WHOLESALE SUPPLY.

Wholesale
supply

245. Under the terms of the supplying contract the

bonded warehouse at fixed prices. The Khanapur and Nasik distilleries which are managed entirely by the departmental agency supply liquor departmentally to the areas specified in the statement given in paragraph 303 *infra*, in which are also given the names of the present supply contractors, the places where the bonded warehouses from which liquor is delivered are situated and the sanctioned supply rates per proof gallon

Note—The issue price of country spirit and opium to be recovered from licensed vendors should not be increased during the currency of the auction period (G R., R D., No 1005, dated 25th March 1920)

246. Government have directed that when any country spirit is to be imported into the Bombay Presidency from other parts of India for the distilleries and warehouses established by Government and in fulfillment of the supply contracts sanctioned by Government their previous sanction should be obtained, but in urgent cases their sanction may be anticipated, the proceedings being subsequently reported for confirmation

Importation
of country
spirit for
contract
purposes

(G O , R.D , No 6650, dated 2nd July 1919)

247. In supersession of the orders issued in his Circular No 1597, dated the 24th March 1910, the Commissioner of

Liquor to
be issued
to shops by

measure in quantities of 5 15 and 50 gallons or any multiple thereof To shops at which the minimum stock to be maintained has been fixed by the Collector of the district at less than 5 gallons for a particular strength of spirit, spirit of that strength may be issued by one gallon measure, in quantities of less than 5 gallons

(Vide Commr of Exc's Circular No 5/21, dated 8th May 1914)

(Commr's No 58/20 of 18th May 1922)

Note—Government have in their Resolution No 5989 dated 27th June 1913 prescribed forms of bond for the transport of country spirit from a distillery to a bonded warehouse without payment of duty

249 The Commissioner has authorized all Collectors and Political Agents Mahi Kantha and Rewa Kantha to order the opening of distilleries and warehouses for the issue of spirit on gazetted holidays in cases of emergency In all cases in which this authority is exercised by them the Deputy Commissioner of Excise should promptly be advised of the orders issued

Opening of
distilleries
and ware-
houses on
gazetted
holidays

(Commr of C , S and Exc's No 1080 dated 26th April 1918)

Calculation

of the issue strengths into London Proof fractions of a dram, if any, in excess of $\frac{1}{2}$ may be treated as one dram and $\frac{1}{2}$ dram may be treated as one dram those less than $\frac{1}{2}$ being neglected Duty on country spirit should be calculated on its issue strength

The form of chalan for payment of duty, etc , on account of spirits may continue to show the quantities of the issue strengths, but the equivalent London Proof quantity should be

added *in red ink* across the sub-columns of column 2 at the foot of the table, similar addition *in red ink* being also made in the column "Quantity" against the words "London Proof equivalent" to be inserted below 60 U P in the table of the details in the "Receipt" portion of the permit (Form No R L 83e). The 4th column of the chalan should show the total cost price of London Proof gallons only, the heading being amended accordingly.

(Commr of C, S and Exc's No O L 4-11, dated the 17th March 1915 and 24th September 1915)

Differential
cost price on
unsold stocks
not to be
recovered

251. Differential supply price on unsold stocks of liquor should not be recovered as supply price is not a tax like still head duty. Higher supply rate should however be recovered on liquor issued after the enhanced rate came into force even though the permit covering the amount was obtained on a date previous to such enhancement.

(Commr's No 189 33, dated 6th October 1920)

Mode of
payment of
still head
duty and
cost price

252. As regards the manner of payment of still head duty and cost price in single-shop districts the Commissioner of Abkari has issued the following instructions to Collectors of those districts —

"Each licensee ought to be required to pay these dues in the taluka in which his shop is situated, and it must be to his convenience to do so unless he has sublet his shop. Whether the licensees of shops in the head quarters taluka should pay at the Huzur Treasury or at the Mamlatdar's office is a matter for you to decide but they should all pay the same into one. There is no advantage in allowing payment at both and I think it is simpler for them to be made at the taluka office. Then the procedure and the checks are the same in all the talukas. The forms too are made out on the understanding that the Mamlatdar receives the money and reports the receipt to the Huzur Deputy Collector to whom also the 'receipt' portion of the permit is sent by the Distillery or Bonded Warehouse Inspector, when he has issued the pass."

(Commr's Circular No 3504, dated 23rd June 1910)

CHAPTER XVI

RETAIL VEND

Disposal of
shops for the
Retail vend
of country
spirit.

253. As stated in paragraph 240 above shops for the retail vend of country spirit are sold by unrestricted public auction except in the case is mentioned in that paragraph where the licenses are issued under the "Fixed fee system". The sales of country spirit shops are to be conducted in accordance with the instructions contained in the next paragraph.

254 The following orders are issued by the Commissioner of Customs, Salt and Excise, Bombay, for the guidance of the Collectors in connection with auction sales of country liquor shops —

Orders for
conducting
sales of
country
spirit shops

(1) Auctions should be held by the Collector in person or his Covenanted Personal Assistant or by a Covenanted Assistant Collector in charge of a Sub Division. The Commissioner, while laying down no definite orders on the subject thinks it will be well for Collectors to hold the auctions themselves unless prevented by other urgent work.

(2) The shops will be knocked down to the highest bidder. The sales will be subject to confirmation by the Collector where he has not personally held the auction.

(3) ^{may} ^{be} refuse
been c
or is insolvent. He may also refuse to allow any person to bid if satisfied that he is not a genuine bidder or if he thinks it necessary with a view to prevent arrangements to the detriment of Government interests. With these exceptions any person should be allowed to bid whether previously in the trade or not.

(4) Solvency certificates must be signed by a Revenue Officer not lower in rank than a Mamlatdar and in Bombay by the Collector of Bombay or a Presidency Magistrate.

(5) Bidding should not be confined to residents of the district to which the auction relates.

(6) Collectors after the revision of their blacklists desired in this office C R No 85 dated the 8th January 1918 should send copies to the Collectors of adjoining districts. Bidders from districts further distant should be required to produce a certificate that they are not on the blacklist of the district to which they belong signed by the Collector or the Excise Assistant Collector (Superintendent of Excise) of that district.

(7) Bidders should be informed before an auction is held that successful bidders will be responsible for obtaining suitable premises.

(8) No two adjoining shops or shops which by their situation are likely to be in competition should be knocked down to the same bidder. The Collector may at his discretion limit the number of shops in his own district to be held by the same person to three or any larger number.

(9) No syndicate will be allowed to bid at an auction.

No person will be allowed to bid on behalf of another person unless he has a power of attorney from him.

(10) In order to show his *bona fide* every bidder must make a deposit of Rs 50 prior to the commencement of the sale and such deposits will be received by the selling officer on the day of the sale. The deposits will be returned after the conclusion of the sale.

(11) Government may make any change in the sites of the shops and the strength, duty and cost price of liquor during the currency of the license and the licensee shall have no claim to compensation therefor.

(12) The bidding should be for the fee of one year with the understanding that the tenure will be for three years (if it is so decided by Government) and that the same fee will be paid for the two following years.

The bidder must give a security bond signed on stamped paper by two sureties approved by the Collector for the amount remaining due after the payment of the first instalment.

(*Vide* the Commr's C R No 85, dated the 31st January 1918 as modified now to suit future auction sales.)

Note 1—In special cases where there is a real difficulty in getting two sureties (as required by clause 1 of the license for the retail sale of country liquor) and where the Collector is sure of the credit of one surety offered to the full extent of the security one surety may be accepted.

(Commr's No 57, dated 4th August 1919.)

Note 2—Mortgage bonds may be recognized as a permissible form of security in the case of country spirit vend licenses.

(G R, R D, No 8204, dated the 11th June 1923.)

255 The Commissioner desires it to be understood that never more than half the shops in any town where there are more than one shop should be allowed to go to a single contractor or to a syndicate or association. The essence of the "single shop system" is that there should be competition between vendors. If this leads to lower license fees it is quite proper it should be so, and that the public should not be handed over for exploitation to a single firm, even if Government reap a large portion of the profit.

(Commr of Exc's Circular No 1261, dated 6th June 1919.)

256 Instances have occurred when after the permissible number of country spirit shops had been knocked down in auctions to a bidder (generally an outsider) for a high price, the remaining competitors have combined and taken the remaining shops in a given area below their real value with two undesirable results, viz—

- (1) loss to Government from an inadequate license fee for the latter shops and
- (2) unfair competition with the first named shops.

In order to check such abuse the Commissioner considers that the practice now obtaining in some districts of fixing an upset price for each shop put up to auction should invariably be followed

(Commr. of C, S and Exc's No 199 10, dated
2nd November 1922)

257. Government consider that outsiders should be allowed to bid at auctions of shops for the vend of excisable articles, provided they produce proper solvency certificates

Outsiders may be allowed to bid at auction sales

(Govt Memo No 8543-C, dated 13th September 1923,
to the Commr of Customs, Salt and Excise)

258. The Commissioner has laid down the following methods for fixing fees for shops to be disposed of under the fixed fee system, viz:—The auction bids for shops similarly circumstanced (in which competition has been genuine and not cut throat) should in each case be taken as a guide, and the fee should be fixed with a liberal margin on the moderate side. It has to be remembered that in shops disposed of by fixed fee the maximum selling price is generally to be

Method of fixing fees for shop licenses issued under fixed fee system

not to raise the fee so high as to drive the licensee to exceed the authorized maximum selling price. It has also to be remembered that the shops to which the fixed fee system is to be applied are generally small, as well as out of the way, and it is notorious that the profit of large shops in cities and towns are much larger in proportion to their sales than those in small shops. On the other hand it is necessary to recognise the danger of fixing fees so low in comparison with auction shops that the licensees of fixed fee shops may be enabled to under sell their nearest auction neighbours and capture some of their custom, thereby doing injustice to the latter. The extent of probable competition of each fixed fee shop with auction shops must, therefore, be considered in fixing the fees

(Commr of C, S & Exc's No C R -85, dated the
7th March 1918)

Note.—In areas in which the auction system has been applied no shops should be opened for the sale of liquor at fixed fees without the permission of Government

(vide G R, R D., No, 6135, dated the 17th June 1919)

259. Arrangements for the effect from 1st April 1922 —

(1) Vend fees should in all cases be recovered in quarterly instalments.

country spirit retail vend license

(2) Strength of 30 UP country spirit permitted to be sold should be reduced to 40 UP except in areas mentioned in paragraph 300 and in shops bordering on Indian States

(3) All country spirit shops should be rationed on the basis of the consumption for the year 1920 21. The monthly quota of each shop should be the amount (in proof gallons) supplied to that shop during the corresponding month of 1920 21 as shown in the warehouse or distillery accounts reduced by 10 per cent in Bombay and 5 per cent elsewhere. In areas where there are country spirit warehouses the supply should be weekly, the licensees being allowed to vary it according to their requirements, provided the monthly ration is not exceeded. In order to provide for an unforeseen shortage the Collectors are authorized to allow a deviation from the monthly ration in very exceptional circumstances only, provided the ration for the whole period is not exceeded.

(4) In order to prevent unfair competition by shops on the Native States' borders the existing arrangements regarding border shops in British Territory should continue subject to a ration based on consumption of 1920 21 (with out any reduction). When the ration of a border shop is exhausted before the end of the year, it may be increased by the Collector up to a maximum of 20 per cent so as to prevent custom from being diverted to neighbouring Indian States.

(Vide G R, R D, No 3680, dated 17th February 1922
and G R, R D, No 9300, dated 1st February 1924)

The above orders are to remain unchanged for a further period of 15 months from 1st January 1923 with the following modifications —

(1) the Commissioner is authorized to dispose of border shops that are at present sold by auction, on the fixed fee system to approved persons if this course is considered advisable by him,

(2) the ration is to be further reduced by 10 per cent in Bombay and 5 per cent elsewhere on the basis of consumption of 1920 21 (i.e., the total reduction of 20 per cent in Bombay and 10 per cent elsewhere on consumption of 1920 1921) and

(3) the Collectors are authorized to increase the monthly supply to meet exceptional circumstances provided the annual quota is not exceeded, or to decrease if there is a danger of the annual quota being exhausted before the 1st month of the year. They are also authorized to transfer the unexpended quota of one shop to any other shop in the district.

(Vide G R, R D, No 6685, dated 27th November 1922)

The rationing system has been continued for a further period of one year ending 31st March 1925. The ration should be further reduced by 5 per cent in the Mofussil and 10 per cent in the Town and Island of Bombay.

(*Vide* G.R., R D, No 9300 dated 1st February 1924)

260. The following supplementary orders have been issued by the Commissioner in respect of rationing of shops for the period ending 31st March 1924 —

Supplementary orders regarding rationing of shops

(1) There is no objection to a licensee obtaining his weekly or monthly ration in two or three instalments during the period

(Commr's No 58/20, dated 6th/7th April 1922)

(2) There is also no objection to permit the issue in any one month of liquor short drawn from the quota for any previous month provided that the total quota for all the months in question is not exceeded

(Commr's No 58/20, dated 28th August 1922)

261. With the introduction of the auction system of disposal of shops for the retail vend of country spirit maximum selling prices have been done away with, except in the following cases in which they are retained —

Abolition of maximum prices for sale of country spirit

(1) Cases where owing to the entire absence of competition extravagant prices might be demanded

(2) Cases where the absence of the fixed price encouraged persons to resort to illicit distillation who would otherwise go to the shops if they could get their liquor there at a reasonable price

(3) Cases of shops near the borders of Native states where fixed prices must be demanded in agreement with the administration of those states

(G.R., R D, No 355, dated 8th February 1921)

262. The maximum prices are fixed in the cases mentioned in the foregoing paragraph in accordance with the following principles —

Principles to be adopted in fixing maximum selling prices

In order to enable the payment of the price per dram to be made in whole coins Government have directed that the price per gallon of strong spirit should be fixed in multiples of 16 annas (1½ pice per dram) that of 40° U P in multiples of 12 annas (1 pice per dram) and that of 60° U P spirit in multiples of annas 8 (2 pices per dram) The maximum prices should be so fixed as to leave a reasonable profit (which should be more or less uniform in all

areas) to the shopkeeper after allowing for Kasar or short measure

(G R , R D , No 355, dated 8th February 1921)

Disposal of
retail vend
licenses in
Bombay

263 In Bombay licenses for the retail vend of country "shops, G R ,

licenses of the privileged class are renewed to the existing holders thereof at an average fee based on the auction bids of the neighbouring non privileged shops

(Vide G R R D , No 570, dated 19th January 1918)

The non privileged class of licenses are sold by public auction

Licenses for
the retail
vend of
country
spirit on
the licensed
premises only

264 Under orders conveyed in Government Resolution Revenue Department, No C 1277, dated the 12th October 1921, licenses have been granted in the undermentioned six municipal areas for the retail sale of country spirit for consumption on the licensed premises only and not for removal the other conditions being the same as those contained in other country spirit vend licenses —

- (1) Viramgam in the Ahmedabad District
- (2) Dhulia in the West Khandesh District
- (3) Poona city and Poona and Kirkee cantonments
- (4) Ahmednagar city and cantonment
- (5) Ratnagiri city in the Ratnagiri District
- (6) Town of Sirsi in the Kanara District

An "on" shop for the sale of country spirit has also been sanctioned at Mahableshwar from 1st April 1923

(Vide G R , R D , No 5634, dated 12th February 1923)

Sale strengths
and rates
of still head
duty

265 Strengths at which country spirit is authorized to be sold in the several districts and the sanctioned rates of still head duty in different areas in the Presidency proper are shown in paragraph 300 *infra*

Minimum
stocks of
liquor need
not be fixed

266 Minimum stocks of country spirit need no longer be fixed and therefore the first sentence of condition 5 of the vend license form 10B (' Auction " as well as " fixed fee ') should be deleted As a result of this elimination a licensee may be tempted to close his shop and leave the village on the plea that his monthly quota has been exhausted and may thus avoid inspection of his shop To prevent this the attention of all licensees should be drawn to the third sentence of condition 8 of the license which requires that the shop should not be closed during the authorized hours The words ' nor sales

stopped " occurring in the last sentence of the clause should also be deleted

(Commr of C, S and Exc's No 58/20, dated the 28th March 1922)

267. The Commissioner has directed that clause 15 of the country spirit license regarding repairs of casks otherwise than by official coopers and the rule requiring the licensee to maintain casks of a fixed capacity for the transport of liquor should be rescinded

Official coopers for repairing casks not necessary nor should the transport casks be of fixed capacity

(Commr of C, S and Exc's No 58/115 21 dated the 31st March 1922)

268. Retail vendors of country spirit may, in certain cases not resulting from gross carelessness or deliberate adulteration, be allowed to have weak liquor found at their shops fortified at a distillery or warehouse and issued again at the right strength without payment of any extra duty subject to the following conditions -

Weak liquor may be fortified at distilleries and warehouses.

(1) The concession should only be granted in cases in which the deterioration in the strength of liquor is due to

(a) storage or transport of 25° U P liquor in vats or casks previously in use for 60° U P, or of either kind of liquor in vats or casks recently measured with water at the distillery or warehouse,

(b) volatilisation in the case of liquor which has been in stock a long time or

(c) reasons of a like nature which indicate neither dishonest intention on the part of the licensee nor such a degree of mismanagement as calls for heavy punishment

(2) The weak liquor should be sent to the distillery or warehouse by the retail vendor under a transport permit granted by the Assistant Collector of Excise (now Superintendent) and fortified there on payment of the duty and cost price in respect of the quantity of spirit used in the fortifying process "

(Vide Commr's Circular Ex G No 5-51, dated 21st December 1915)

269 The retail vend licensees, on being informed by the District or Divisional Excise Officers that their instruments require standardization, should pay into the Chief Account Treasury in the case of Bombay or into the Taluka Treasury in the case of the mofussil a fee of annas 6 for each hydrometer and annas 2 for each thermometer and should then present

Standardization of testing instruments

the instrument to be standardized, along with the chalan obtained from the Treasury in Bombay to the officer in charge of the Excise Stores, Dadar, and in the mofussil to the officer in charge of the distillery or warehouse from which he obtains his supply of liquor. The officer in question, on receipt of the chalan, should standardize the instruments recording the chalan in his office and should report the facts briefly to the Supervisor of Distilleries of his Division."

(Commr's Circular C R No 2140, dated 31st August 1917)

Stamping
of vendor's
measures

270 The Commissioner has directed that in the mofussil the work of stamping vendors' measures should ordinarily be performed by the supply contractor's staff under the direct supervision of the Distillery or warehouse officer and that the former should be authorized to charge four annas per measure so stamped

(Commr of Exc's C R No 1795, dated 12th July 1917)

Recovery of
interest on
vend fees

271 A case has come to the Commissioner's notice in which the Collector of a district ordered the writing off of the interest on overdue instalments of vend fees on the assumption that he had discretionary power to forego the penalty in deserving cases under clause 1 of the country liquor license form 10B. The Collector's action was irregular inasmuch as under clause 1 of the said license such interest is to be considered as part of the vend fees and the power to forego or remit such fees is reserved to the Commissioner. The Collectors are therefore requested to see that interest chargeable on overdue instalments is duly recovered

(Commr of Exc's No 208-7, dated 2nd September 1920)

Whether a
Court can
attach and
sell casks
measures
etc and stock
of liquor in
execution
of a decree

272 Questions having been raised (1) whether a Court can in execution of a decree attach and sell the casks, measures, bottles and other articles without which a licensed vendor of liquor cannot carry on his business and (2) whether a Court can similarly attach and sell his stock of liquor, the Remembrancer of Legal Affairs has recorded the following opinion—

"As section 60 of the Code of Civil Procedure does not exempt from attachment the tools or implements of a licensed vendor of liquor the answer to the first question must be in the affirmative

As regards the second question the Court can attach the vendor's stock of liquor (see the case of Purshotam vs Balwant, 10 Bombay Law Reports page 13). If however the Court orders the liquor to be removed from the shop and sold without a pass or license from the Collector or other Abkari officer which is required by sections 12 and 16 of the Bombay Abkari Act, 1878, the person carrying out the order of the Court would be liable to a prosecution

under section 43 of the Act. He might be able to justify his action but the ordinary result would be that the Court would refuse to order the liquor to be removed or sold without the Collector's permission. The attachment could eventually be raised but in the meantime the business of the vendor of the liquor would be brought to a standstill.

(R.L.A.'s No 483, dated 2nd March 1921, G.O., R.D.,
No 1008, dated 8th April 1921)

273. In the matter of attachment and sale of excisable articles in execution of a decree passed by a Civil Court the Government of India are of opinion that it should be quite possible to meet any difficulties that might arise by reasonable co-operation between the Civil Courts and the District authorities and that they are not therefore disposed to consider any legislative action necessary.

Orders of the Government of India on the above subject

(Vide correspondence ending with G.O., R.D., No 1376, dated 18th May 1921)

274. The rules, notifications or orders issued by Government for regulating the following matters connected with the manufacture or sale of country spirit in the Presidency proper will be found in paragraphs mentioned below —

Rules regulating the manufacture or sale of country spirit in the Presidency proper

	Paragraph <i>supra</i>
(1) Procedure as regards opening of new shops and transfer of existing ones from one site to another	99
(2) Procedure as regards the grant of temporary licenses at fairs	102
(3) Maximum quantity of country spirit which may be sold without a permit at one and the same time and to one and the same person in the aggregate on any one day	37
(4) Rules prescribing the persons or classes of persons to whom country spirit shall not be sold	67
(5) Rules regulating the manufacture of Misala liquor in the distilleries at Panch Mahals, in the leased area of the Mahi Kantha Agency and San Kheda Mewas	75

Paragraph
supra

- (6) Rules regulating the sale of Masala liquor in the districts of Ahmedabad, Broach, Thana, Panch Mahals, Surat in the leased Mahi Kantha Agency and Sankheda Mewas .. . 74

The Outstill and Lump Farming system

Outstill and
Lump Farm-
ing system

275. Under this system the right to manufacture and sell spirit is disposed of by auction or by selection at the discretion of the Collector. No still head duty is charged, but the number of stills and shops is restricted and the issues and sales of spirit are recorded. The system was in force till recently only in the Akrami Pargana and the high lying portion of the Mewasi estates in the West Khandesh district. The supply arrangements there have now been managed departmentally. There are five shops in this tract and the liquor is supplied from the distillery at Dhadgaon.

CHAPTER XVII

CONTRACT SUPPLY SYSTEM

PROVINCE OF SIND

Manufacture

Manufacture
of country
spirit in
Sind

276. Country spirit consumed in the Province of Sind is manufactured after European methods, at the Central Distillery at Kotri in Sind from molasses and mhowra flowers.

Wholesale supply

Contract
supply
system

277. The arrangement for the supply of country spirit is that technically known as the "Contract supply system." Under this system a selected tenderer is given the sole contract to manufacture and supply country spirits to retail vendors in the area contracted for at prices determined by the tender.

278. * * * * *

Bonded ware-
houses in
Sind

279. To facilitate the supply of liquor to the retail vendors, bonded warehouses have been established at Karachi, Kotri and Sukkur.

280. * * * * *

281 The strengths of liquor allowed to be sold in Sind are as under — Strengths of issue

	Strong spirit.	Weak spirit
Mhowra or molasses liquor	25° U P	40° U P

Retail vend

282 The right of retail vend is now disposed of by open auction. No maximum prices are fixed. Minimum prices are fixed to prevent reckless competition and to deter shop keepers from undue efforts to clear off stocks towards the close of the period of the currency of their license. These minimum prices are as follows — Disposal of the right of Retail vend

	Per gallon	Per dram
Strong plain	12 4 0	0 4 0
Weak plain	9 4 0	0 3 0
Strong flavoured	13 0 0	0 4 4
Weak flavoured	10 0 0	0 3 4

[Commr in Sind's No 5 dated 18th March 1922
G D (Excise)]

283 Collectors and Deputy Commissioners in Sind are authorized to issue temporary licenses to licensed retailer of country spirits for the sale of liquor at fairs and similar occasions for such time up to 7 days and such fee up to a maximum of Rs 25 *per diem* as they deem fit. If the licensee does not intend to be in charge of shops he should obtain the sanction of the Collector to the appointment of an agent. The provisions of the retail sale license should be held to apply to temporary shops Temporary licenses

(Commr's No 4126 dated 12th August 1895)

284 * * * *

285 Government have ordered that colouring of liquor should be resorted to wherever it affords assistance in detecting illicit practices Colouring of liquor

(G R R D No 7482 of 22nd July 1908 and
No 4419 of 6th May 1909)

286 The following opening and closing hours of country spirit shops in Sind have been fixed by Government — Opening and closing hours of shops

Karachi Town	9 a m to 12 30 p m
	2 p m to 10 p m
Elsewhere	9 a m to 10 p m

(G O No 5403 dated 27th May 1919, R.D)

Liquor slightly discoloured need not be redistilled

287. Liquor which is slightly discoloured but not so as to be in danger of being mistaken for a different strength need not be sent back for redistillation.

(Commr's No 290, dated 30th April 1902)

Liquor must not be sold on the same premises as intoxicating drugs or opium.

288. Intoxicating drugs and opium may be sold on the same premises but liquor should never be sold on the same premises as either intoxicating drugs or opium.

(Commr's No Exc 588, dated 10th November 1914)

Weak liquor
may be
fortified at
a bonded
warehouse

288A. When Kotri spirit at a retail country spirit shop is found to be below 27° UP and 42° UP and is ordered by a competent authority to be fortified at a bonded warehouse, the Excise Inspector in whose Circle the shop is situated will issue a transport permit for the conveyance of such spirit to the warehouse. Before removal from the shop the spirit should be measured, filled into a transport vessel and sealed in the presence of the Inspector. The quantity and strength of the spirit will be shown in the transport permit.

2 After fortification the Bonded Warehouse Inspector will intimate to the licensee concerned the amount to be paid into the Treasury on account of the duty on and cost price of spirit used in fortification. On production of the Treasury Receipt for this amount the Bonded Warehouse Inspector will pass out the spirit under an ordinary permit showing the quantity and strength of spirit used in fortification and the total quantity covered by the permit, with a note explaining the circumstances under which it was issued.

(Asstt Commr, Salt and Excise, Sind's No F 352,
27th May 1913)

CHAPTER XVIII.

IMPORT, EXPORT, TRANSPORT AND POSSESSION

Importation
f f
n
n n
Nashville, Tenn.

289. The bringing into British territory of liquor from any
within the territorial limits of the
is import as defined in section 3,
t V of 1878, and such import is
the Abkari Act Any relaxation
of the law on this point is quite unnecessary, but as regards
import of liquor from States with which Government have
entered into agreements and taken over the rights of manu-
facture and sale of liquor the Collector may permit the free
import of liquor from such States

(See G R, R D, No 6661, dated 8th November 1881)

290. Transport under a pass of country spirit, free of duty, from one part to another of certain Indian intervening British territory is permitted Notification No 3968, dated the 27th Jun 1916 graph 30 *supra*)

British
territory

291. Import, transport and export, free of duty, of all liquor from one place to another in the Central Provinces by road to any part of the Khandesh District is permitted provided that the route taken is the most convenient for the transport of such liquor and provided further that the consignments of liquor are covered by the necessary permits (G O , R D , No 5821, dated 9th June 1916)

Import,
export and
transport of
liquor from
Central
Provinces
through any
part of Khandesh District
permitted
free of duty

292. The conveyance of country liquor as defined in the Bombay Abkari Act between the Ports of Bombay and Karachi in any coasting vessel, other than a vessel propelled by steam, is prohibited

Transport
of liquor
between
Bombay and
Karachi in
vessels other
than those
propelled
by steam
prohibited.

(*Vide* Rule made under section 157 (d) of the Sea Customs Act 1878 published under G N No 4437 K dated 25th May 1892, page 469, B G G Part I, dated 26th idem)

293. Under section 35 of the Court Fees Act, 1870 the Government the said made to

Applications
for permits

house for the issue of a permit for the transport of country spirits and (1) on applications made by the licensees of intoxicating drugs shops for transport permits of duty paid drugs

and intoxicating drugs
not required
to be
stamped

(G of I F D Notfn No 213 F dated 15th July 1912
vide G R , R D , No 7294, dated 5th August 1912)

294. * * * * *

295 Export of country liquor to Mombasa and other ports under British protection in East Africa is prohibited (*Vide* letter No 51, dated 13th July 1899, from His Majesty's Commissioner and Consul General Mombasa, embodied in G R , R D , No 5691, dated 15th August 1899)

Export of
country
spirit to
Mombasa
prohibited.

296. The Notifications issued by Government in connection with import, export and transport of country spirit will be found in the below mentioned paragraphs of this Manual —

References to
Notifications
issued by
Government
regulating
import
export etc

(1) Prohibition of import, export or transport of liquor manufactured in any part of Portuguese India into, from or within the Bombay Presidency

Para

22

(2) Prohibition of import, export or transport and possession of toddy spirit into, from

	Para
and within the districts of Ratnagiri, Kanara, Dharwar, Belgaum and Bijapur	23
(3) Maximum quantity of country liquor other than toddy which may be transported, imported or exported without a permit in different areas in the Bombay Presidency including Sind and Aden (This notification has since been superseded by G.N., No 1277, dated 31st March 1924)	28
(4) Maximum quantity of country liquor which may be sold or possessed by any one person on any one day	37
(5) Import, export and transport of country liquor on behalf of Government exempted from duty	40
(6) Rules regulating the export from the Bombay Presidency of duty paid country spirit in excess of the maximum quantity fixed under section 12	62

Note—As regards rules prescribed by the Commissioner of Customs, Salt and Excise under section 144 of the Sea Customs Act for exportation of spirit under bond for excise duty (see paragraph 308 *infra*)

Export of mhowra flowers jagri etc to the Portuguese possession of Nagar Avelly prohibited.

297. With a view to prevent the smuggling of country liquor from the Portuguese possessions of Daman and Nagar Avelly into British India the Government of India have, under the powers conferred on them by section 19 of the Sea Customs Act, 1878, prohibited the taking of mhowra flowers, jagri, molasses and dates from any part of British India into that portion of the Indian possession of the Government of Portugal which is known as the pargana of Nagar Avelly (Vide G R, R.D., No 2077, 2210 and 9553, dated, respectively, 25th February 1908, 4th March 1912 and 15th October 1912)

Note—Travellers from Daman to Nagar Avelly are allowed to take with them dates in small quantities not exceeding one pound per head for their personal consumption on the journey

(G O, R.D., No 5819, dated 9th June 1916)

CHAPTER XIX

SPECIAL PERMITS FOR THE SALE OF COUNTRY SPIRIT

Special permits for retail sale of country liquor

298. Government have directed that the granting of special permits must rest with responsible officers of Government. Shopkeepers should not be allowed to exceed the usual retail limit except on special occasions, such as funerals and the like, which cannot be foreseen

(G R, R.D., No 8563 of 29th August 1907)

Note—For rules prescribing the occasions for which special orders may be granted for the sale by retail of larger quantities of country spirit than are prescribed by Government under section 17 of the Act (please see paragraph 60 *supra*)

299. The Commissioner of Customs, Salt, Opium and Abkari has asked all Collectors in the Presidency proper (except the Collector of Bombay) that it should be impressed on all officers who are (at present) authorized or who may (hereafter) be authorized to grant special passes under section 17 of the Abkari Act that the greatest care must be taken in the exercise of the power entrusted to them and the Assistants and Deputy Collectors in charge of divisions should be requested to examine when on tour the registers kept for the purpose and to bring to the notice of the Collector any cases in which they may find an application to have been complied with or rejected for insufficient reasons

Orders of the Commissioner of Abkari regarding the grant of special passes

(Vide the Commr's Circular No 3737, dated 28th July 1891)

Note.—Possession of country liquor in quantity exceeding the maximum prescribed in paragraph 37 above without permit or pass by members of one family is illegal

(Vide G R R D No 3560 dated 17th June 1886)

299A. The Commissioner in Sind has prescribed the following conditions imposing further safe guards on the issue of special permits —

Conditions on which special permits may be granted in Sind

- (1) Permits for sale and possession in excess of the ordinary maximum should be granted for special occasions only, such as marriages funerals etc, and the period of validity of a permit for possession should not exceed seven days
- (2) A separate application should be made for each permit for possession and the purpose for which it is required should be stated
- (3) The endorsement of the officer granting the permit should authorize the sale of the spirit by the licensee whose shop is nearest to the place at which the spirit is to be consumed or to the purchaser's place of residence
- (4) The limit up to which possession under a special permit is allowed in towns and villages which have country spirit shops should ordinarily be fixed at 4 gallons. When for special reasons a larger quantity is covered by the permit, the issuing authority, if lower in rank than an Assistant/Deputy Collector, should report the circumstances to his superior officer

(Commr's No 2129 X, 13th September 1922)

2 The special permit under section 14 B of the Bombay Abkari Act should in future be issued in counterfoil Form No 100, printed at page 250 of the Bombay Excise Manual Volume II (1911 Edition)

3 The counterfoils of the permits issued by the Mulh tyarkars should be inspected by the Collector at the time of

inspection of the taluka office and by the Deputy Collector at the time of the second inspection. In the case of Excise Inspectors counterfoils should be inspected by the Superintendent of Salt and Excise, Sind, during tour and at least once every year.

4 The necessity of discrimination in the issue of special permits is enjoined on all issuing officers.

(Commissioner's No 695 X, 30th June 1923)

CHAPTER XX

RATES OF STILL HEAD DUTY AND COUNTRY SPIRIT SUPPLY ARRANGEMENTS

300. Government have in their Resolution, Revenue Department, No 3680, dated the 17th February 1922, sanctioned for Sind

and Aden for the year ending 31st March 1925 —

Area	Still head duty per gallon	
	1924-25	
	40° U P unless other wise indicated	60° U P unless other wise indicated
<i>Bombay</i>	Rs a p 7 12 0	Rs a p 5 0 0
<i>Ahmedabad—</i>		
City, Cantonment and five miles round	6 12 0	4 8 0
Prantij Taluka	2 12 0	1 13 0
Rest of the district	4 8 0	3 0 0
<i>Deesa Cantonment</i>	2 12 0 (30° U P)	1 6 0
<i>Kaira—Whole District</i>	3 0 0 (30° U P)	2 8 0 (40° U P)
<i>Panch Mahals, including the Bhadarwa</i>		
Dodka Mewas and Pandu Mewas States	2 4 0	1 6 0
<i>Sankheda Mewas</i>	2 4 0	1 6 0
<i>Broach—</i>		
City and five miles round	6 12 0	4 8 0
Rest of the district	5 10 0	3 12 0
<i>Surat—</i>		
City and five miles round and Bulsar town	6 12 0	4 8 0
Chorasi and Olpad Talukas and western part of Bulsar (except Bulsar Town) and Towns of Pardi and Umarsadi	5 10 0	3 12 0
Bardoli Mandvi and Chikli Talukas and eastern part of Bulsar	3 12 0	2 8 0
Jalalpur Taluka and Iardi Taluka (except the towns of Iardi and Umarsadi)	4 8 0	3 0 0
<i>The Dangs</i>		1 2 0

Area	Still head duty per gallon	
	1924 25	
	40° U P unless other wise indicated	60° U P unless other wise indicated
	Rs a p	Rs a p
<i>Thana—</i>		
Salsette and Bassein Talukas including the Thana Kurla Bandra and Bas sein towns	6 12 0	4 8 0
Rest of the district (except Umbergaon Petha)	5 10 0	3 12 0
Umbergaon Petha	4 8 0	2 10 0
<i>Kalaba District</i>	5 10 0	3 12 0
<i>Ratnagiri</i>	4 8 0	3 0 0 2 4 0 for shops on Goa Frontier
<i>Kanara—</i>		
Below ghat	3 6 0 (30° U P)	2 12 0 (40° U P)
Above ghat	6 12 0	4 8 0
<i>Dharwar District</i>	6 12 0	4 8 0
<i>Belgaum District</i>	6 12 0	4 8 0
<i>Bijapur District</i>	6 12 0	4 8 0
<i>Sholapur District</i>	6 12 0	4 8 0
<i>Satara District</i>	6 12 0	4 8 0
<i>Poona District</i>	6 12 0	4 8 0
<i>Ahmednagar District</i>	6 12 0	4 8 0
<i>Nasik—</i>		
Nasik City	6 12 0	4 8 0
Peint Taluka	3 3 0 (30° U P)	1 8 0
Rest of the district (except Peint Taluka)	5 10 0	3 12 0
<i>West Khandesh—</i>		
Whole District (except Nawapur Taluka)	5 10 0	3 12 0
Nawapur Taluka	3 3 0 (30° U P)	1 8 0
<i>East Khandesh—</i>		
Bhusaval T wn	6 12 0	4 8 0
Rest of the district	5 10 0	3 12 0

Area	Still head duty per gallon	
	1924 25	
	40° U P unless other wise indicated	60° U P unless other wise indicated
	Rs a p	Rs a p
<i>Mahr Kantha leased area—</i> (Except the Katosan Taluka)	2 12 0 (30° U P)	1 6 0 2 4 0 (40° U P)
Katosan Taluka	3 3 0 (30° U P)	1 8 0 2 8 0 (40° U P)

Settlement of Aden

Rates of duty in force in the Settlement of Aden 301 Government have directed that the rates at which duty shall be levied on liquor manufactured within the Settlement of Aden shall be as follows —

Liquor	Rates
Not above 50° U P	Rs 3 12 0 per Imperial gallon
Do 30° U P	" 5 4 0 do

All liquor of a strength above 50° U P and under 30° U P shall be charged the duty on 30° U P

(G R No 689, dated 12th March 1921)

Province of Sind

Rates of duty on country spirit in Sind. 302 The rates of duty on country spirit sanctioned for the Province of Sind are as follows —

	Strength	Duty per gallon
		Rs a p
Strong spirit	25° U P	8 0 0
Weak spirit	40° U P	6 4 0

(G R , R D , No 3080, dated 17th February 1922)

303—Arrangements in force on the 1st April 1924 for the manufacture and supply of country spirits in the various districts of the Bombay Presidency, excluding Sind and Aden

Contract supply area.	Name of the supply contractor and the period for which contract is granted	Spirit where manufactured	Spirit where delivered	Price paid to contractors per gallon London Proof	Price recovered from licensees	Remarks
Ahmedabad	Messrs. Dalal Vakil Kothawala and Company For period ending 31st March 1926	Government Central Distillery at Godhra in the Panch Mahals	Ahmedabad bonded warehouse Anand do Godhra Distillery	1 5 0	1 14 0	
Kaira	Do	Do	Breach bonded warehouse Surat warehouse Bulsar bonded warehouse Ahwa	1 5 0	1 15 9	Warehouses managed departmentally
Panch Mahals Broach						
Surat						
Dang						
Tamra						
Maleri taluka	Government Distillery	Government Distillery	Thana			
Busseins do	Nadk. Supplied departmentally	Nadk.	Busseins		2 0 0	
Malim do						
Dalang Taluka	Do	Do	Dahanu			
Umbergaon and Mokhada Petti and Jawhar State	Do	Do	Kalyan		2 0 0	
Tithwadi Kalyan Shahapur Vada and Murdesh talukas						
Kolaba	Government Distillery	Do	Panvel Mahad Pen Sewri		2 0 0	
Town and Island of Bombay	Nadk. Supplied departmentally				2 0 0*	*Nhowra *Molasses
Poona	Government Distillery	Government Central Distillery at Munde	Mundwa Distillery			
Ahmednagar	Do	Do	Ahmednagar bonded warehouse			
Satara	Do	Do	Satara			
Sholapur	Do	Do	Sholapur			

Contract supply area	Name of the supply contractor and the period for which contract is granted.	Spirit manufactured	Spirit where delivered	Price paid to contractors per gallon London proof	Price recovered from licensees	Remarks
Vasai West Khandesh East Khandesh	Departmental management	Government Central Distillery at Nasik	Nasik	Rs a p	Rs a p	
			Malegaon			
			Dhulla warehouse			
			Handurbar bonded warehouse			
Kanara (above-ghat) Rajgaum Dharwar Rajapur	Khanapur Distillery Worked departmentally	Government Central Distillery at Khanapur in the Rajgaum District	Jalgaon	1 10	1 10	
			do			
			Sind			
			Khanapur Distillery			
Kanara (below-ghat) Rajgaum	Do.	Do	Dharwar bonded warehouse	1 10	1 10	
			Gadag			
			Haveri			
			Bijapur			
Santheda Mowas State in Boma Kantha Agency	Messrs Jamsetji Nusserwanji Ginwalla and Hornumal Jamsetji Ginwalla For period ending 31st March 1906 Messrs. Dalal Vakil Kothawalla & Co. For period ending 31st March 1906	Wadia Distillery	Kumpta	1 5 0	1 14 0	
			Kodibag			
			Harnai			
			Chiplun			
Mabi Kantha leased area		Dabhoda Distillery	Katnagiri	1 5 0	1 14 0	
			Rajapur			
			Malwan			
			Wadia Distillery			
Mabi Kantha leased area		Dabhoda Distillery	Dabhoda Distillery	1 5 0	1 14 0	
			Vadgaon bonded warehouse			

CHAPTER XX A

INSTRUCTIONS FOR THE MANAGEMENT INSPECTION AND SUPERVISION OF DISTILLERIES AND BONDED WAREHOUSES ETC.

PRESIDENCY PROPER

Commissioner of Excise Circular No Ex G—5-33
dated 29th April 1915

304 In supersession of all previous orders on the subject the following instructions for the management inspection and supervision of the Central Distilleries and Warehouses in the Presidency proper and for the regulation of the storage removal and transport of spirits manufactured therein are issued by the Commissioner of Customs Salt and Excise, Bombay, for the guidance of Distillery and Warehouse officers —

General

1 There shall be fixed in front of the distillery a signboard, 4 feet long by $1\frac{1}{2}$ feet broad on which shall be painted in large letters "Government Central Distillery"

2 The Inspector of Distilleries shall visit the distillery once a year. The Inspector shall see that the distillery is kept in good order and for the carrying out of all orders issued by the Commissioner, or the Deputy Commissioner of Salt and Excise, or the Supervisor of the Circle and for the efficient sanitation of the premises

3 The distillery gate should be opened at sunrise by the Inspector or the Assistant Inspector in the presence of the Licensee's manager to admit all workmen. The officer on duty will then examine the locks and seals and open the spirit store rooms if necessary for the storage or issue of liquor

4 Save as hereinafter provided no work should be carried on in the distillery before sunrise or after sunset or on Sundays or any other of the holidays prescribed by Government for Distillery Establishments, except with the written permission of the Deputy Commissioner of Salt and Excise. When, however, it is necessary through accident to the machinery, or for any other urgent cause that work should be carried on in the distillery on a Sunday or on a prescribed holiday or before sunrise or after sunset on a working day, and when there is not sufficient time to apply for the permission of the Deputy Commissioner the Inspector may grant written permission on the written requisition of the Distillery Manager, the action taken in each case being duly reported to the Deputy Commissioner. When such permission has been granted by a duly authorized officer, the Inspector should arrange for the attendance of the necessary Government Establishment and he will be responsible for seeing that the following conditions are complied with —

(i) That the distillery is not worked continuously for a period exceeding 144 hours and that there is an interval of complete

cessation of work for 24 hours after every 144 hours of continuous work

- (ii) That the Licensee makes suitable arrangements to be approved by the Deputy Commissioner of Salt and Excise for lighting the distillery while being worked at night time
- (iii) That the Licensee undertakes to pay through the Deputy Commissioner extra remuneration to the Distillery Establishment in accordance with such scale and subject to such conditions as may from time to time be prescribed by Government or the Commissioner in this behalf

Provided that it should be understood that nothing in the above rule is intended to interfere with the existing practice under which the Distillery Inspector in charge is authorized to allow the Licensee's workmen on Sundays or other holidays to enter and clean the premises remove mhowra and other refuse, wash vats and other utensils, clean the worms by steaming or by any other permissible means to prevent copper contamination of spirit put mhowra or other authorized materials into the fermenting vats and stir the wash during such period as may be fixed upon for the purpose by the Supervisor after consulting the Licensee. No mhowra or other material should be admitted into, and no spirit should be issued from the distillery on Sundays or prescribed holidays

Where continuous stills are installed such stills may be worked at any time except between midnight on Saturday and midnight on Sunday

5 Before closing the distillery for the night the officer on duty should satisfy himself that all spirit stores and spirit receptacles are duly closed under Revenue locks

6 The sentry at the gate should be regarded as always on duty until he is relieved. The Inspector or Assistant Inspector should visit the distillery on at least two nights in each week between the hours of 10 p.m. and 6 a.m. and see that the sentry is on duty and alert and that all is in order. On these visits he should enter the date and hour of his inspection in the Survey Book

7 No one is entitled to enter the distillery except on business. Visitors may be admitted to the distillery on permits from the Commissioner, the Collector, the Deputy Commissioner of Salt and Excise or the Supervisor, which in the case of non-officials should not be given without the Contractor or his manager being previously consulted

8 A register of the names of mukadams, coopers, carpenters, watchmen and labourers of all kinds employed at the distillery shall be maintained by the Manager of the distillery and a copy of it shall be kept by the Inspector. Each labourer shall be provided by the licensee with a badge bearing a consecutive number and the name of the distillery. No person whose name is not on the register of employes and who has not been provided with a badge shall be admitted into the distillery

The Manager of the distillery, Engineers, clerks and other superior employés of the licensee shall be provided by the latter with a nokarnama or certificate of appointment. The nokarnamas of Managers and Engineers will be countersigned in token of approval by the Deputy Commissioner of Salt and Excise, and those of other employés by the Distillery Inspector.

9 Every distillery workman shall be allowed a ration of liquor

taken out of the distillery

10 The following are the principal registers to be kept and they should be maintained in the prescribed forms —

A —Material Stock Account

B —Survey Book

C —Fermentation and Distillation Account

D —Vat Account

E —Spirit Stock Account

F —Register of spirit issued under bond.

G —Register of spirit issued to shops

H —Register of dimensions and capacities of wash backs, receivers and vats

I —Register of capacities of casks

J —Account Area Register (will be prescribed hereafter)

K —General Register (should be in manuscript)

L —Inspection Book (form not prescribed)

M —Spirit Weighment Register

N —Register of Receipts under bond

11 The Distillery Inspector will be held generally responsible for the correct and timely maintenance of the Distillery Accounts and Registers and of the plant list and for the proper performance of the duties falling to the official staff. The hours of attendance of the staff should be so arranged that an officer will be present in the distillery during the whole of the time when work is going on. Subject to the general responsibility of the Distillery Inspector, the Assistant Inspectors will be required to perform any and all of the official duties arising which may be allotted them by the Inspector and will themselves enter in the official registers the result of the work so performed. At Central Distilleries where the Official staff consists of three officers the hours of duty and of the work to be performed by each officer are as shown in Appendix I.

12 Incorrect words or figures in official books or documents are not to be erased or written over. A line is to be drawn through them leaving them still legible, and the correction inserted in red ink and certified by the initials of the person making the alteration.

13 The Distillery Inspector should submit to the Supervisor on the first day of each calendar month an extract of the Spirit Stock Account, showing the opening balance, transactions and closing balance of the previous month in Form 1 in triplicate, one copy of which will be forwarded to the Deputy Commissioner and another copy to the Huzur Deputy Collector concerned. Before despatching Form 1, the Inspector will ascertain by reference to his vat and Receiver Accounts that the stock balance shown in Form 1 actually agrees with the stock on hand.

Account area accounts will be compiled according to the Treasury month which begins on the 26th February, 1st April and 28th of other months, and should be submitted in duplicate to the Supervisor on the first working day of each calendar month.

14 On the first working day of each month the Inspector will forward to the Deputy Commissioner through the Supervisor a list showing the following particulars for the previous month —

(a) where the re-distillation loss in any case exceeded 2 per cent the details of the spirit as distilled and as received after redistillation,

(b) where the loss in any reduction operation exceeded 1 per cent, the details of the operation,

(c) where the loss in any blending operation exceeded 1 per cent of the quantity added, the details of the operation,

(d) where the produce per maund of mhowra is less than 3 5 proof gallons per maund, the details of the fermentation and distillation processes and results

(e) where the loss by evaporation in any spirit vat or receptacle exceeded 75 per cent per mensem the details of the loss and of the quantities and strengths found in the vat or receptacle (Added by Commissioners No. Ex. G, 524, dated 31st August 1916). In such case the Inspector should explain the excessive loss or low produce and should, when necessary, obtain in writing the explanation of the distillery manager which should be forwarded with the report.

15 When excessive losses in re distillation are found to occur in any still, the worm of the latter should be examined for leakages. In such cases a close examination of the water in the condensing tub should disclose the fact that bubbles are arising to the surface, the result of the escape of spirit vapour from the worm.

16 The distillery books and registers should be carefully examined at least once in each month by the Supervisor. Each calculation of entry upon which the accuracy of the stock account or the duty charge may depend should be checked by him. Check weighments of material passed into the distillery shall be made by the distillery officer not less frequently than once a fortnight and note, that this has been done, made in the remarks column of register "C". All the entries and calculations in the fermentation account affecting

the spirit receivers and 10 *per cent* of those affecting the presumed produce from attenuation should also be checked by him. A mark should be placed near each entry checked to indicate that it has been verified.

17 A visitor's book should be kept and produced on the arrival of an Inspecting Officer and his remarks therein should, if he so require, be copied and forwarded to the Assistant Commissioner through the Supervisor. It is to be noted that only matters of urgency or of real importance are to be dealt with in this book by the Supervisor, oral instructions being given as to minor matters. Should such instructions not be properly complied with, the points may then be noted in the Visitors' book.

18 Officers should themselves take all gauges and draw samples of all kinds required for the purpose of account, survey or analysis, and they should not allow any sample to leave their hands until they have ascertained the gravity or strength as may be required.

19 Inspectors and Assistant Inspectors are required to ensure that correct strengths are in all cases ascertained and registered by them and, for this purpose, should see that the spirit to be sampled is thoroughly mixed.

20 In gauging spirit vats and receivers a perpendicular dip should be ensured by the employment of a guide consisting of two boards of equal size placed at least a foot apart and retained in that position by side supports. In the centre of each of these boards should be cut a hole for the passage of the gauging rod. These guides may either be fixed permanently to the vats or receivers or may be portable. In either case no dip should be taken without their assistance.

21 Every reasonable facility should be afforded to the Licensee or the Manager for checking the gauges and strengths officially taken and recorded and it is desirable that he should be satisfied of their accuracy, but the officer should not suffer any dictation as to the manner in which he shall perform his duty in taking the required accounts.

22 No Saccharometers, Hydrometers or Thermometers except those supplied (officially) are to be used in the taking of official accounts.

23 Official Hydrometers, Saccharometers, Thermometers, locks and keys should never be allowed to pass into the hands of non-officials. If an Inspector or Assistant Inspector requires help in conveying these articles from one part of the distillery to another, he should employ one of the Excise guards for the purpose.

24 When not in use the instruments, locks and keys are to be kept in a strong box or cup-board in the Distillery office, this box or cup-board should be under revenue lock and should be so constructed that it cannot be opened by removing the bottom or other part when it is locked.

25 The Supervisor should carefully compare, once in each quarter, his standard Saccharometer, Hydrometer and Thermometer with the instruments in use at the distillery

26 The Inspector should see that the rooms, vessels and utensils, which are required to be secure, are so constructed and provided with such fastenings that the interests of the revenue are not endangered and that the Licensee conducts his operations in accordance with the regulations prescribed Supervisors and Inspectors will be held responsible for the security of Warehouses and they should frequently examine the floors and ceilings and the fastenings of doors, windows, vessels and utensils They should not permit any alterations of the premises or plant without the sanction of the Assistant Commissioner of Excise provided that urgent repairs may be permitted by the Inspector on the written application of the licensees, particular care being taken that no risk to the revenue is involved and the circumstances being reported to the Supervisor at once Officers should on no account secure the doors and leave any person in a warehouse Every practicable opportunity should be taken to examine the plugs or keys and the construction of cocks, in order that any contrivance to defeat the security sought to be obtained by the Excise locks may be discovered Once during each day the Inspector should examine all the locks fastenings, stills, receivers pumps and other utensils in the distillery proper, should note the conditions of these vessels in the proper columns of the Survey Book When any declaration of wash prepared or any notice to remove wash or spirit is received the particulars are to be entered in the appropriate columns of the Survey Book When any wash is removed to a still or when any spirit is removed from a receiver either to the spirit store or to a still, the condition of the still or receiver both before and after the operation is to be noted in the proper columns of the Survey Book All entries in this book are to be made in strict chronological order No lines or spaces in lines are to be left blank Any spaces not required for entries are to be filled by horizontal dashes of the pen The entry when completed is to be closed by the initials of the officer

27 Officers are particularly warned to take care that the trap doors in the covers of receivers and spirit vats cannot be moved from their position while the fastenings are locked, so as to admit of pipes or syphons being introduced into the vessels, that the safe cannot be made to overflow so that spirit may be abstracted, that the working fastening on any cock does not admit of the plug being withdrawn through the cellar, or even raised up on the nut and washer upon the smaller end of the plug being removed, that the close fastening in no instance admits of the cock being partially turned so as to permit any liquid to flow through, and that when any receiver or vat is locked no sugar or other obscuring matter can be introduced into the vessel

Spirit vats and receivers should be frequently and closely examined externally in order that any attempt to obtain spirits therefrom by spilling or other illicit means may be frustrated

28 When an electric lamp is used in a distillery or a spirit ware house it should not be switched on or off in the presence of spirit vapour or other inflammable gases

29 Distillery officers are required to make themselves acquainted with the general working of the distillery particularly with a view to the discovery of any practice which may involve danger to human life, to the plant or the buildings

30 The Licensee's accounts showing the expenditure incurred by him in carrying out the contract should be checked by the Inspector once at least in each week

31 The Licensee shall keep an account of all material used in the manufacture of spirit in Form "A" appended Before passing any material into the distillery for use in manufacture the distiller will enter the correct weight or quantity of such material in column 5 of Form A and take the signature of the distillery officer in column 7 against the entry

32 The officer on duty should attend at the time specified in the notice for the removal of spirits from the receivers He should carefully gauge and enter in the Survey Book (B) the depth of spirit in each receiver The fastenings of the receivers should then be unlocked, and the manager should be requested to have the spirit in each vessel stirred and mixed The officer should not lose sight of the trap doors until he has taken a sample, ascertained its temperature and indication, entered the account in his book and re locked the trap doors

33 When this is completed the officer should remove the locks upon the charging cock of the vat or still affected and upon the discharge cocks or pumps in the receivers He should remain in the distillery until the receivers are empty see the fastenings replaced and lock up the vessels and utensils which have been opened

34 All foreshots and feints which, because of undue contamination with copper or of any other defect require to be re-distilled, should be collected in a separate receiver There is no objection to the accumulation in a receiver of such portions of several distillations, provided an account of the quantity and strength is taken at the end of each day, in order that an accurate account may be obtained and registered of the whole produce of each day where it is practicable to ascertain the spirit produce of each still charge the quantity of foreshots and feints should also be ascertained and recorded

Issues under Bond

35 No spirit should be issued in bond without the permission of the Distillery Inspector to be granted on a written application from the licensee After such permission is granted the officer on duty should fill in columns 1—4 of the Issue Register (F) As each cask is filled, the particulars for the cask are to be entered in columns 5—12

36 The officer on duty should then prepare in duplicate a permit in Form 4 and fill in the columns under the heading "Advised" on

the reverse side of it, extracting the necessary particulars from the Issue Register (F) He should give one copy to the person in charge of the consignment of spirit to cover its transport and send the other by post the same day to the Inspector of the Bonded Warehouse.

37 Each cask before being used in the distillery for the transport of spirits in bond to the Warehouse should be examined by an officer who should gauge its capacity by means of the measures provided for the purpose and cause to be painted thereon —

- (1) the name of the distillery,
- (2) the serial number of the cask,
- (3) the capacity of the cask in gallons and drams,
- (4) the date of painting

Each cask so painted should be again gauged not less than once in every two months or whenever it undergoes any repairs, by an officer. If the capacity is found to be altered the necessary corrections should be painted on the cask after deleting the old figures

The Distillery Inspector is authorized to condemn all unserviceable and leaky casks

38 A register of the issues and receipts of spirit by weightment should be kept in Form M in manuscript until printed forms are provided

" provide the
be tested
e the fact

in the weightment register and the following rules should be observed —

(i) Before any spirits are put into a drum or cask for removal the officer must ascertain the weight of the drum or cask and enter it with the mark and number of the drum or cask in the register

(ii) The weights of several drums or casks may be ascertained before any are filled but should such drums or casks not be filled before the close of the same day the weights must be again checked before filling

(iii) Whenever any spirits are put into a drum or cask the latter must be filled up at once, and the gross weight and the hydrometer indication of the spirits immediately ascertained and entered in the register so that the contents of the casks may be calculated. Care must be taken that the temperature of the spirits in the sample alters as little as possible before the indication is ascertained

(iv) Drums or casks, whether empty or full must be weighed to a pound. When the drum or cask is empty the weight should be allowed to preponderate but when full the drum or cask should preponderate

(v) The number of gallons contained in the drum or cask will then be ascertained by reference to the book of tables of weights of spirits, a copy of which has been provided to each distillery and warehouse

When these tables do not apply reference should be made to the specific gravity table (No 1) at the end of the book of tables used with Sykes' hydrometers, and against the hydrometer indication already ascertained will be found the specific gravity, or more correctly, the weight in pounds per gallon of the spirits tested, the net weight of the spirits (that is the difference between the weights of the full and empty casks) should be divided by the specific gravity and the quotient will be the contents of the drum or cask in gallons

to or exceeds 0.5 per cent should be permitted to be used until it has been properly adjusted

39 Spirits should be drawn off into casks from the vats in the strong room under the supervision of the Inspector or Assistant Inspector who will then check their capacities with the cask register and permits and test the contents. If the quantity is in order and the strength according to the standard prescribed, the casks should be bunged and sealed and immediately passed out of the gate. Spirits issued under permit should leave the distillery at the same time as the permit and should be checked by the peon at the gate. All issues of spirits should stop at sunset

Under the weighment system the ascertained capacity of the cask should be immediately stencilled or painted on the cask and should be compared by the Inspector or Assistant Inspector with the capacity as recorded in his register

40 On receipt of a consignment of spirit at a warehouse the Inspector should fill in columns 1 to 8 of the Registers of spirits received under bond (N), copying the necessary particulars from the permit accompanying the spirit. Having examined the seals of the cask, he should ascertain and enter in the appropriate columns of the receipt register the quantity and strength in each cask. The proof gallons should be calculated for each cask and the deficiency or increase (proof gallons) in transit, as the case may be, entered in the register

When the spirits have been pumped into a vat the number of the vat and the date of pumping should be recorded

41 The Warehouse Inspector should enter on the reverse side of the permit sent to him by post the particulars required under the heading "Received", sign the certificate of receipt on the obverse side and return it to the Distillery Inspector for his record, the permit being received with the consignment of spirit retained on the Bonded Warehouse records

When no cask received shows loss in transit of more than the prescribed maximum percentage of free loss it will only be necessary to state on the receipt the numbers of the casks received, the total proof gallons advised and received and the total loss in transit. When any

cask shows an excessive deficiency or an increase in transit, the full particulars for that cask as ascertained at the Warehouse are to be stated on the receipt

42 Before plates are placed over spiles in casks for transit under bond the spiles should be sealed by the Officer on duty. For this and every purpose sealing wax of good quality should be used and should be supplied by the Contractor

Issues to Shops

43 Permits for spirit for issue to shops should not be received at distilleries after 12 noon and at bonded warehouses after 3 p.m.

All permits brought to the Distillery or Bonded Warehouse, if in order, should be entered at once in the Issue Register G and the serial number in column 2 will then show the order in which they are brought

Columns 3—7 should be filled in at the same time as columns 1 and 2. In columns 3 and 4 should be entered the number and date of permit as given by the Mamlatdar at the time of receipt of the cost price and duty.

The permit (5) as presented to the officer on duty consists of two parts headed respectively "Pass" and "Receipt". When the casks have been filled and tested the officer on duty should fill in all the particulars on the "Pass" and give it to the applicant to accompany the spirit.

He should then fill in columns 8 to 15 of the Issue Register. When all the casks contain spirits of the same strength the proof gallons may be calculated on the total bulk gallons issued.

The "Receipt" portion of the permit he should forward the same night to the Huzur Deputy Collector direct, after entering upon it the serial number that it bears in his Issue Register.

The casks before they are passed out of the Bonded Warehouse should be sealed in the manner prescribed by the Deputy Commissioner of Salt and Excise (Commissioner's No. 2128, dated 19th December 1918).

44 If owing to a licensee's cask being out of repair or not having been gauged and registered or any other cause spirits are refused to him in his turn, the cause of refusal should be endorsed by the officer on duty on the pass and also entered in the Issue Register.

45 Each cask before being used for the transport of spirits to shops should be examined by the officer on duty, who should gauge its capacity and cause to be painted on it —

- (1) name of distillery,
- (2) name of taluka,
- (3) name of shop,
- (4) serial number of cask,

(5) capacity in gallons and drams,

(6) date of printing

46 The casks used for each shop should be registered separately and should not be transferred from one shop to another save under proper authority

47 Spirit should be issued to Licensees in full gallons only and in quantities of 5, 15 or 50 gallons or multiples of these amounts. Not less than 5 gallons should be issued to any Licensee except in the case of spiced spirit, the minimum quantity of which for issue should be one gallon. To shops at which the minimum stock to be maintained has been fixed by the Collector of the district at less than 5 gallons for a particular strength of spirit, spirit of that strength may be issued, by one gallon measure, in quantities of less than 5 gallons

Note—In view of the rationing of shops the Commissioner has directed that one gallon measure should also be introduced any fraction of a gallon in weekly issue being treated as a gallon and reduction made if necessary in the fourth week's issue

(Commr's No 58-20 dated 18th May 1922)

48 The casks presented by the retail vendors for the removal of spirit to shops should be filled in the presence of the vendors or their servants who should be requested to observe that the quantity on which duty has been paid is duly issued

inconvenience to distillers though as stated the excess of copper salts may be very slight. Taking this into consideration (it is ordered that) the occasional presence of more than $\frac{1}{4}$ grain but not more than $\frac{1}{2}$ grain of copper salts per gallon of spirit should not involve the rejection of the spirit in question

The "C E L" test as at present prescribed is to be applied to all spirit presented for issue. Should the test show the presence in the spirit of more than $\frac{1}{4}$ grain of copper salts per gallon 3 ounces of the spirit are to be mixed with 3 ounces of water (preferably distilled). Three drops of ferro cyanide of potassium are to be added to the mixture and the whole stirred. Should the mixture show any pink or reddish colouration the spirit must be rejected

The Distillery Inspector should furnish the Deputy Commissioner of Salt and Taxation through the Distillery Supervisor at the end of each month with a return showing the total number of casks of spirit issued during the month, the number showing more than $\frac{1}{4}$ grain but not more than $\frac{1}{2}$ grain and the number containing more than $\frac{1}{2}$ grain and rejected

The responsibility for the carrying out of this, as of every regulation, rests solely on the Inspector in charge of the distillers and he is not to submit to any dictation from the Licensee or his servants in the matter. Should, however, the Licensee or his manager object to the rejection

of any parcel of spirit, the Inspector should send a sample of the spirit for analysis with a short account of the circumstances, and allow the parcel of spirit in question to be stored separately from other spirit pending receipt of the analyst's report

50 If any saccharine or other strength obscuring matter shall have been added to spirit the strength in calculating the duty payable should be taken as the prescribed issue strength and the quantity as that ascertained after the addition of the obscuring matter. On the permit should be entered both the original and obscured strengths.

51 The standard measures used for issues should be checked by the Inspector once in each month and the facts noted in the register of issues to shops. Where the weightment system is introduced the weighing machine should be tested prior to the first weighing on every day and the fact noted in the Register M. The Supervisor will at least once in six months check the standard measures and the weighing machine.

Miscellaneous Operations

52 Water placed in empty spirit vats to abstract the alcohol which may have remained on the vat timbers may either be destroyed in the presence of the officer in charge or issued for re distillation at the option of the Licensee. It may also be used in the reduction of spirit in another vat where the quantity of grog is not greater than one twentieth of the quantity to which it is to be added.

The quantity and strength of the grog should be ascertained in all cases and the necessary entries made in the Registers D and E.

53 The following instructions are issued with a view to obviate the occurrence of accidents at distilleries and warehouses —

(a) No spirit should be stored in any spirit vat or other spirit receptacle for at least 4 days before such vat or receptacle is to be entered by any person.

(b) subsequent to the removal of the last spirit from the vat or other receptacle the latter should be half filled, at least, with water and should remain in that condition for at least 24 hours.

(c) during the two days immediately preceding entry of the vat, etc., by any person, the discharge cock and the man-door should continuously remain open.

(d) on each of those days, water should be discharged on the sides of the vessel either by means of a bucket or a hose, care being taken that the sides, top to bottom, are washed in the process.

(e) at all distilleries, before any person enters a vat, a safety electric lamp, lighted, should be suspended in the vat. When such lamps are provided at warehouses this procedure will be followed at such warehouses.

(f) on the occasion on which a vat is entered after it has contained spirit only one person should enter the vat in the first instance and

no others should follow until after an interval of at least three minutes :

(g) no person should enter a vat unless another is stationed on top of the vat at the man-door and the first person who enters a vat should be securely attached to a rope, one end of which will be held by the person stationed on the top of the vat, until it is ascertained there is no danger to the person in the vat, when the rope may be removed.

(h) all vats and other spirit vessels of an internal height of 5' 6" or over should be provided with a man hole at least $2\frac{1}{2}'$ in diameter or, if rectangular, at least $2\frac{1}{2}' \times 2'$ and vats, etc., of less internal height than 5' 6" should have man holes which will conveniently permit of ingress and egress. Man hole covers should project at least $1\frac{1}{2}$ inches beyond the sides of the hole and should have fixed to their undersides a rim which should fit against the sides of the hole and keep the cover in position.

(i) before any person enters a vat or other spirit receptacle of 5' 6" internal height or over, a ladder which can be conveniently ascended and descended should be placed in the vat.

Records, Indents, Disposal of Obsolete Records, etc

54 In General Register K should be maintained records of the instruments, locks, gauging rods, registers, label books, dress, arms, ammunition, dead stock, casual leave of menial establishment, cash account, destruction or disposal of records etc., a separate opening in the register being devoted to each heading. The records should show generally the date of receipt, date of issue for use and final disposal of the instruments, locks, rods, registers, labels, dress, etc.

55 In addition should be maintained (1) Inward and Outward Registers, (2) Service Stamp Register and (3) the following files (a) Government Resolutions (b) Standing Orders and Circulars from the Commissioner, the Deputy Commissioner and the Supervisor, (c) Pay Bills, (d) Correspondence.

56 The indent for standard forms should be sent on the due date to the Supervisor for inclusion in his indent. The Distillery Registers, returns, notices, locks, label books, service stamps, etc., will be obtained on requisition from the Deputy Commissioner. In applying for these the unused stock in hand should always be stated.

57 After the close of each year, the Inspector will divide the records and registers into —

- (1) papers to be permanently kept with him,
- (2) papers to be sent to the Mamlatdar's office for record,
- (3) papers to be destroyed.

The registers and papers to be permanently kept in the distillery are —

- (1) Register K, (2) Inspection Book L (3) Government Resolutions, (4) Files of Standing Orders and Circulars, (5) Correspondence

The registers to be temporarily kept at the distillery are —

Description of Register	Period for which to be maintained after being taken out of use	Subsequent disposal
A —Material Stock Account	Two years	To be kept by the Mamlatdar for 3 years
B —Survey Book	Do	Do
C.—Fermentation and Distillation Account	Do	Do
D —Vat Account	Do	Do
E —Spirit Stock Account	Five years	Do
F —Register of spirit issued under bond	Two years	Do
G —Register of spirit issued to shops	Do	Do
H —Register of dimensions and capacities of wash backs receivers and vats	Do	Do
I —Register of the capacities of the casks	Do	Do
J —Duty area Accounts	Do	Do
M.—Spirit Weightment Register	Do	Do
Inward and Outward Registers	Do	To be retained in the Mamlatdar's Office
Office copies of pay bills	Do	Do

Remaining papers and files shall be destroyed after inspection by the Supervisor of Distilleries under his written orders

58 The Distillery Inspector may grant casual leave not exceeding 7 days at a time to the manual establishment subject to the standing orders of Government. He should submit his monthly pay bill to the Treasury officer concerned and to the Supervisor of the Division in April in each year, returns of arms and ammunition and of landed property held by him as well as return of the establishment under him as it stood on 1st April and certificates of the dead stock and permanent advance in his charge

59 These rules shall, *mutatis mutandis* be applicable at Bonded warehouses

B.

Survey Book.

1 Date and hour of survey or of receipt of declaration or notice		2 Date and hour when prepared		3 Nos of wash backs		4 Date and hour of removal		5 From		6 To		7 Nos of wash backs tested for gravity		8 Charged or at work		9 Empty or silent		10 Condition of stills		11 Condition of spirit receivers		12 To		13 From		14 Numbers of labels used		15 Observations		16 Officer's initials	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16	
1		2		3																											

Distillery

Fermentation and distillation Register

Under what name and of what spirit was the still run.		No. of wash back or receiver of still.		Inventory.		Weighs Tons, Mounds or Bulk Gallons of single distilled spirit.		Wash Gallons or measure of single distilled spirit.		Gallons of proof gallons of single distilled spirit.	
Total wash produced.		In U.S.		On day		On day		On day		When sent to still.	
No of degrees attenuated.		No of degrees attenuated.		Presumed produce based on attenuation.		Date and hour when sent to still.		Still No.		No. of wash backs sent to still.	
Total material used in preparation of wash distilled.		Total presumed produce based on attenuation		Receiver No.		Bulk		Strength and Temperature		Spirit out turned	
Gallons of proof spirit per Bengal Mound.		Percentage by which actual produce is greater or less than the presumed produce		Loss on redistillation		Gain on redistillation		Percentage of loss or gain on redistillation		Date removed to warehouse or for redistillation	
Val No of still No to which removed		Val Book page		Stock Book page		Remarks					

F

Register of Issuances under Bond

1	Number and date of permit
2	Amount authorized to be removed
3	Strength authorized
4	Destination
5	Date when racked
6	Number of cask
7	Capacity (actual contents of cask)
8	Temperature
9	Indication
10	Strength.
11	Proof gallons.
12	Vat from which drawn
13	Date and hour when spirits removed
14	Remarks.

G

Register of Issues of Spirits to shops

1	Date of presentation of permit at distillery or Bonded Ware house
2	Serial No
3	No of permit
4	Date of permit
5	Name of Taluka or State
6	Name of village
7	Route to be taken
8	Number of each cask
9	Registered capacity of each cask
10	Spirit actually contained in each cask
11	Temperature
12	Indication
13	Strength
14	Vat from which drawn
15	Date and hour when the spirit was issued
16	Remarks

H

REGISTER OF DIMENSIONS AND CAPACITIES OF WASH-BACKS,
RECEIVERS AND VATS*Account of regauging*

Part I

Description of vessel	No of vessel	First Gauging			1st Regauging			2nd Regauging			3rd Regauging			4th Regauging		
		Page	Date	Initials	Page	Date	Initials	Page	Date	Initials	Page	Date	Initials	Page	Date	Initials
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Table of dimensions of No.

Part II

Depths	Area of an Inch	Capacity in gallons

Table of No.

Part III.

Dip Inches.	Tenths.										Dip Inches.
	0 Gla.	1 Gla.	2 Gla.	3 Gla.	4 Gla.	5 Gla.	6 Gla.	7 Gla.	8 Gla.	9 Gla.	

MI

Spirit Weighment Register

Distillery

Date commenced_____

Date completed_____

Examined pages and found _____

Officer's Name _____

Rank _____

Date _____

Examined

N

Register of Receipts under Bond

1	Date of receipt.	
2	Date of permit from Distillery	
3	Name of Distillery from which received	
4	Cask number	
5	Capacity (actual contents)	
6	Temperature	
7	Strength.	
8	Proof gallons	
9	Actual received quantity	
10	Temperature	
11	Indication	
12	Strength	
13	Proof gallons	
14	Allowed	
15	Excess	
16	Increase in transit	
17	Date to which spirits added and date	
18	Remarks	

FORM No 2

DISTILLER'S DECLARATION OF WASH MADE

I hereby declare the undermentioned wash has been prepared this day in the _____ Distillery

Number of wash back	Material used.		Water Gallons	Spent wash Gallons	Total wash prepared Gallons	Remarks
	Description	Quantity Bengal Maunds				
1	2	3	4	5	6	7

Dated this _____ day of _____ 191

Distiller or authorised Manager

FORM No 3

NOTICE TO REMOVE WASH OR SPIRITS

I hereby give notice that I propose removing $\frac{\text{wash}}{\text{spirits}}$ as follows —

Date and hour of removal	Name and number of vessel from which to be removed	Name and number of still or vat to be removed to	Remarks
1	2	3	4

(Four hours notice to be given in each case.)

Dated this _____ day of _____ 191

Distiller or Manager

FORM No 4

Permit for the removal of spirit under bond

No _____ of 191

is hereby permitted to remove

Mr _____
from the Distillery at

Gallons ()

Gallons ()

Destination

Taluka

Route

Time allowed for transit

Date

of spirit U P
of spirit U P

Distillery Inspector

FORM No 5

No

Received from

Taluka
(in words) the sum of Rs.

as per Chalan No. paid into my treasury being the Stillhead Duty and Cost Price of Country Spirits as per let is given below to be removed from the Bonded Warehouse at for sale under the license held by him to sell at Taluka at Dated 191

Sub-Treasury Officer

Details —

Strength	Quantity	Stillhead Duty		Cost Price	
		Rate per Gallon	Amount	Rate per Gallon	Amount
25° U P	Gals dr	Rs.	Rs s p	Rs	Rs s p
60° U P					

Total Rs

FORM No 5

No

COUNTRY SPIRITS PERMIT

Pass

Issue Register No

Shop	No of each Cask	Regis-tered capacity of each Cask	Spirit actually contained in each Cask	There-fore Indi-cation	Hydro-meter Actual strength	I shall of Test ing Officer

Passed at _____ on the 191
authorized to transport the above-named spirit to the shop by the following route etc —

This pass is all be good until sunset of 191

Dated 191

Distillery

Inspected by
Bonded Warehouse

FORM No 5

No

ADVICE

From

The Sub-Treasury Officer

To The Excise Inspector

Sir I have the honor to advise you of my having this day received from Taluka the sum of Rs. as per Chalan No. into my treasury being the Stillhead Duty and Cost Price of Country Spirits as per let is given below to be removed from the Bonded Warehouse at for sale under the license held by him to sell at Taluka at Dated 191

I have etc

Sub Treasury Officer

Details —

Strength	Quantity	Stillhead Duty		Cost Price	
		Rate per Gallon	Amount	Rate per Gallon	Amount
25° U P	Gals dr	Rs	Rs s p	Rs	Rs s p
60° U P					

Total Rs

All three parties should be given the same number at the Sub Treasury and the pass and receipt portions given to the applicant unaltered

This pass has been compared with the Licensee's account book

Pass Register No

Forwarded to the Huzar Deputy Collector

The quantity of liquor entered in this receipt has been this day
delivered to and passed out

Distillery
of the Bonded Warehouse

102

102

Inspector

Taluka

Distillery Inspector
Bonded Warehouse

APPENDIX I

Hours of duty of, and work to be performed by, the Official staff at the Central Distilleries, except those at Belgaum and Dhárwar

At all central distilleries where the official staff consists of an Inspector and two Sub Inspectors, for the purpose of these arrangements the day is considered as of 24 hours, from 6 a m on one day to 6 a m on the following day and is divided into four courses. The duties, to be performed during each course, are as under —

<i>Course</i>	<i>Officer's duty</i>
Course No 1 6 a m to noon	To attend to the distillation and fermentation work and generally when these duties permit, to assist the officer on duty in the spirit warehouse
Course No 2 8 a m to 4 p m	To attend to all work in the spirit warehouse including the taking to account of spirit sent from receivers to vats in the warehouse
Course No 3 noon to 6 p m	The same duties as in the case of course No 1
Course No 4 6 p m to 6 a m	To attend to the distillation and fermentation work and to patrol the premises

The hours of attendance of each officer for a period of three weeks are given in detail in the accompanying table

The duties in connection with distillation and fermentation work usually require from 3 to 3½ hours in the first course and less in the third and the officers detailed for those periods will be free to render assistance to the officer on duty in the spirit warehouse. Generally it is desirable that he should take up some separate portion or portions of the warehouse work, which he should perform completely, rather than that his work should be confused with that of the warehouse officer for the day. He should himself make all entries in the accounts necessary for the work he performs.

In the case of warehouse operations, where the issues of liquor are so large that they cannot be completed between the hours 8 a m to 4 p m the work may be commenced an hour earlier and continued till 5 p m. Normally, the period 8 a m to 4 p m should suffice. In addition to taking his regular turn of duty with the Sub Inspectors, the Distillery Inspector is required to see that the Sub Inspectors attend punctually at the distillery and that all issues of liquor in Bond and for duty are in accordance with the contractors' approved demands and treasury receipts. He will, when not himself performing the warehouse work, check the Issue Registers "F" and "G" with the demands for bond liquor and the treasury receipts, respectively, and he will, in token of having done so endorse the issue registers, to that effect, before the warehouse officer leaves the premises for the day. In Government Resolution Revenue Department, No 786 dated 26th February 1914, it has been laid down that spirit shall not be issued in Bond or for duty on the 21 holidays notified under the Negotiable Instrument Act. On those days there will therefore be no warehouse work and the officer detailed for that duty will not be required to attend the distillery. These holidays must be equally divided amongst the staff and the Inspector will so arrange the duties on these days as to secure this end.

Statements showing the proposed hours of duty for Central Distillery Officers

Week	Officer on duty	Hours of duty on Monday	Hours of duty on Tuesday	Hours of duty on Wednesday	Hours of duty on Thursday	Hours of duty on Friday	Hours of duty on Saturday	Hours of duty on Sunday
First week	Inspector	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	6 a.m. to 6 a.m. (Monday)
	Sub-Inspector A.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	Off duty
	Sub-Inspector B.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	Off duty
	Inspector	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	Off duty
Second week	Sub-Inspector A.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	6 a.m. to 6 a.m. (Monday)
	Sub-Inspector B.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m.	{ Noon to 6 p.m.	Off duty
	Inspector	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	Off duty
	Sub-Inspector A.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	Off duty
Third week	Sub-Inspector B.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	6 a.m. to 6 a.m. (Monday)
	Inspector	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	Off duty
	Sub-Inspector A.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	Off duty
	Sub-Inspector B.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	Off duty
Fourth week	Inspector	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	6 a.m. to 6 a.m. (Monday)
	Sub-Inspector A.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	Off duty
	Sub-Inspector B.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	Off duty
	Inspector	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 6 a.m. to noon 6 p.m. to 6 a.m.	Off duty

(PROVINCE OF SIND)

No 146 X, dated 11th October 1922

305 In supersession of all previous orders on the subject, the following instructions for the management, inspection and supervision of the Central Distillery at Kotri and Warehouses in the province of Sind and for the regulation of the storage, removal and transport of spirits manufactured therein are issued by the Commissioner in Sind for the guidance of Distillery and Warehouse officers —

General

1 There shall be fixed in front of the distillery a signboard, 4 feet long by 1½ feet broad, on which shall be printed in large letters "Government Central Distillery"

2 If quarters are provided at the distillery, the Distillery Inspector and Assistants should live on the premises throughout the year. The Inspector will be responsible for the general management of the distillery, for the carrying out of all orders issued by the Commissioner or the Superintendent of Salt and Excise in Sind and for the efficient sanitation of the premises.

3 The distillery gate should be opened at sunrise by the Inspector or the Assistant Inspector in the presence of the Licensee's manager to admit all workmen. The officer on duty will then examine the locks and seals and open the spirit store rooms if necessary, for the storage or issue of liquor.

4 Save as hereinafter provided, no work should be carried on in the distillery before sunrise or after sunset or on Sundays or any other of the holidays prescribed by Government for Distillery establishments, except with the written permission of the Superintendent of Salt and Excise in Sind. When, however, it is necessary through accident to the machinery, or for any other urgent cause, that work should be carried on in the distillery on a Sunday or on a prescribed holiday or before sunrise or after sunset on a working day, and when there is not sufficient time to apply for the permission of the Superintendent of Salt and Excise in Sind, the Inspector may grant written permission

Government establishment and he will be responsible for seeing that the following conditions are complied with —

- (i) That the distillery is not worked continuously for a period exceeding 144 hours and that there is an interval of complete cessation of work for 24 hours after every 144 hours of continuous work.

- G—Register of spirit issued to shops
- H—Register of dimensions and capacities of wash backs, receivers and vats
- I—Register of capacities of casks
- J—Account Area Register (will be prescribed hereafter)
- K—General Register (should be in manuscript)
- L—Inspection Book (form not prescribed)
- M—Spirit Weighment Register
- N—Register of Receipts under bond

10 The Distillery Inspector will be held generally responsible for the correct and timely maintenance of the Distillery Accounts and Registers and of the plant list and for the proper performance of the duties falling to the official staff. The hours of attendance of the staff should be so arranged that an officer will be present in the distillery during the whole of the time when work is going on. Subject to the general responsibility of the Distillery Inspector, the Assistant Inspectors will be required to perform any and all of the official duties arising which may be allotted them by the Inspector and will themselves enter in the official registers the result of the work so performed.

11 Incorrect words or figures in official books or documents are not to be erased or written over. A line is to be drawn through them, leaving them still legible, and the correction inserted in red ink and certified by the initials of the person making the alteration.

12 The Distillery Inspector should submit to the Superintendent of Salt and Excise in Sind on the 1st day of each calendar month an extract of the Spirit Stock Account, showing the opening balance, transactions and closing balance of the previous month in Form 1. Before despatching Form 1, the Inspector will ascertain by reference to his vat and Receiver Accounts that the stock balance shown in Form 1 actually agrees with the stock on hand.

- (a) where the re-distillation loss in any case exceeded 2 per cent the details of the spirit as distilled and as received after re-distillation;
- (b) where the loss in any reduction operation exceeded 1 per cent. the details of the operation;
- (c) where the loss in any blending operation exceeded 1 per cent of the quantity added, the details of the operation;
- (d) where the produce per maund of mhowra is less than 3.5 proof gallons per maund the details of the fermentation and distillation processes and results
- (e) where the loss by evaporation in any spirit vat or receptacle exceeded .75 per cent per mensem the details of the loss and of the quantities and strength found in the vat or receptacle.

- (c) to examine and search the persons of the distiller's employees and other persons entering or leaving the distillery,
- (d) to report verbally to the officer in charge of the distillery any irregularities which may come to his notice and to obey all lawful orders that may be issued from time to time by the said officer,
- (e) to be punctual in attendance and uniformed according to orders
Any peon found not on the alert or asleep while on guard will be severely punished

When posting the guard the Distillery Inspector will make a tour of the distillery in company with the petty officer and peons of the guard and see that the still house fermentation room material and spirit stores and all other buildings are properly secured with excise locks. The distillery gate will then be locked in the presence of the guard. The Distillery Inspector will pay surprise visits to the guard at night at least twice a week and note the hour of his visit on the Distillery Survey Book which when the distillery is closed will be kept at the guard room in charge of the petty officer of the guard.

7 No one is entitled to enter the distillery except on business. Visitors may be admitted to the distillery on permits from the Superintendent of Salt and Excise in Sind which in the case of non officials should not be given without the contractor or his manager being previously consulted.

8 A register of the names of mukadams coopers carpenters watchmen and labourers of all kinds employed at the distillery shall be maintained by the Manager of the distillery and a copy of it shall be kept by the Inspector. Each labourer shall be provided by the licensee with a badge bearing a consecutive number and the name of the distillery. No person whose name is not on the register of employees and who has not been provided with a badge shall be admitted into the distillery.

The Manager of the Distillery Engineers Clerks and other superior employees of the licensee shall be provided by the latter with a nokarnama or certificate of appointment. The Managers and Engineers will be countersigned by the Superintendent of Salt and Excise in Sind. The Distillery Inspector. The Superintendent of Salt and Excise in Sind is empowered to cancel the nokarnamas of any employees for misconduct or breach of the distillery rules.

9 The following are the principal registers to be kept and they should be maintained in the prescribed forms —

- A —Material Stock Account
- B —Survey Book
- C —Fermentation and Distillation Account
- D —Vat Account
- E —Spirit Stock Account
- F —Register of spirit issued under bond

G—Register of spirit issued to shops

H—Register of dimensions and capacities of wash backs receivers and vats

I—Register of capacities of casks

J—Account Area Register (will be prescribed hereafter)

K—General Register (should be in manuscript)

L—Inspection Book (form not prescribed)

M—Spirit Weighment Register

N—Register of Receipts under bond

10 The Distillery Inspector will be held generally responsible for the correct and timely maintenance of the Distillery Accounts and Registers and of the plant list and for the proper performance of the duties falling to the official staff. The hours of attendance of the staff should be so arranged that an officer will be present in the distillery during the whole of the time when work is going on. Subject to the general responsibility of the Distillery Inspector the Assistant Inspectors will be required to perform any and all of the official duties arising which may be allotted them by the Inspector and will themselves enter in the official registers the result of the work so performed.

11 Incorrect words or figures in official books or documents are not to be erased or written over. A line is to be drawn through them, leaving them still legible and the correction inserted in red ink and certified by the initials of the person making the alteration.

12 The Distillery Inspector should submit to the Superintendent of Salt and Excise in Sind on the 1st day of each calendar month an extract of the Spirit Stock Account showing the opening balance, transactions and closing balance of the previous month in Form 1. Before despatching Form 1 the Inspector will ascertain by reference to his vat and Receiver Accounts that the stock balance shown in Form 1 actually agrees with the stock on hand.

13 On the first working day of each month the Inspector will forward to the Superintendent of Salt and Excise in Sind a list showing the following particulars for the previous month—

(a) where the re-distillation loss in any case exceeded 2 per cent the details of the spirit as distilled and as received after re-distillation,

(b) where the loss in any reduction operation exceeded 1 per cent the details of the operation,

(c) where the loss in any blending operation exceeded 1 per cent of the quantity added, the details of the operation,

(d) where the produce per maund of mhowra is less than 3.5 proof gallons per maund the details of the fermentation and distillation processes and results

(e) where the loss by evaporation in any spirit vat or receptacle exceeded 75 per cent. per month the details of the loss and of the quantities and strengths found in the vat or receptacle

In such case the Inspector should explain the excessive loss or low produce and should, when necessary, obtain in writing the explanation of the distillery manager which should be forwarded with the report.

14 When excessive losses in re-distillation are found to occur in any still, the worm of the latter should be examined for leakages. In such cases a close examination of the water in the condensing tub should disclose the fact that bubbles are arising to the surface, the results of the escape of spirit vapour from the worm.

15 The distillery and warehouse books and registers should be carefully examined twice in every quarter by the Superintendent of Salt and Excise in Sind. Each calculation of entry upon which the accuracy of the stock account or the duty charge may depend should be checked by him. Check weighments of material passed into the distillery shall be made by the distillery officer not less frequently than once a fortnight and note that this has been done made in the remarks column of "Register C". All the entries and calculations in the fermentation account affecting the spirit receivers and ten per cent of those affecting the presumed produce from attenuation should also be checked by him. A mark should be placed near each entry checked to indicate that it has been verified. The quantity and strength of spirit in stock at the Karachi and Sukkur Bonded Warehouses shall be checked at least once a month by the Huzur Deputy Collectors of Karachi and Sukkur, respectively, compared with the entries in the vat accounts and spirit stock accounts and any irregularities in the accounts or in the management of the warehouse brought to the notice of the Superintendent of Salt and Excise in Sind.

16 A visitor's book should be kept and produced on the arrival of an Inspecting Officer and his remarks therein should, if he so require, be copied and forwarded to the Superintendent of Salt and Excise in Sind.

17 Officers should themselves take all gauges and draw samples of all kinds required for the purpose of account survey or analysis, and they should not allow any sample to leave their hands until they have ascertained the gravity of strength as may be required.

18 Inspectors and Assistant Inspectors are required to ensure that correct strengths are in all cases ascertained and registered by them and, for this purpose, should see that the spirit to be sampled is thoroughly mixed.

19 In gauging spirit vats and receivers a perpendicular dip should be ensured by the employment of a guide consisting of two boards of equal size placed at least a foot apart and retained in that position by side supports. In the centre of each of these boards should be cut a hole for the passage of the gauging rod. These guides may either be fixed permanently to the vats or receivers or may be portable. In either case no dip should be taken without their assistance.

20. Every reasonable facility should be afforded to the licensee or the Manager for checking the gauges and strengths officially taken and

recorded and it is desirable that he should be satisfied of their accuracy, but the officer should not suffer any dictation as to the manner in which he shall perform his duty in taking the required accounts

21 No Saccharometers Hydrometers or Thermometers, except those supplied (officially) are to be used in the taking of official accounts

22 Official Hydrometers, Saccharometers, Thermometers, locks and keys should never be allowed to pass into the hands of non officials. If an Inspector or Assistant Inspector requires help in conveying these articles from one part of the distillery to another, he should employ one of the Excise guards for the purpose

23 When not in use the instruments locks and keys are to be kept in a strong box or cupboard in the distillery office this box or cupboard should be under revenue lock and should be so constructed that it cannot be opened by removing the bottom or other part when it is locked

24 The Superintendent of Salt and Excise in Sind should carefully compare once in each quarter his standard Saccharometer, Hydrometer and Thermometer with the instruments in use at the distillery

25 The Inspector should see that the rooms, vessels and utensils, which are required to be secure, are so constructed and provided with such fastenings that the interests of the revenue are not endangered and that the licensee conducts his operations in accordance with the regulations prescribed. Supervisors and Inspectors will be held responsible for the security of warehouses, and they should frequently examine the floors and ceilings and the fastenings of doors, windows, vessels and utensils. They should not permit any alterations of the premises or plant without the sanction of the Superintendent of Salt and Excise in Sind, provided that urgent repairs may be permitted by the Inspector on the written application of the licensee, particular care being taken that no risk to the revenue is involved and the circumstances being reported to the Superintendent of Salt and Excise in Sind at once. Officers should on no account secure the doors and leave any person in a warehouse. Every practicable opportunity should be taken to examine the plugs or keys and the construction of cocks, in order that any contrivance to defeat the security sought to be obtained by the Excise locks may be discovered. The Inspector should examine all the locks, and other utensils in the distillery.

of these vessels in the proper columns of the Survey Book. When any declaration of wash prepared or any notice to remove wash or spirit is received, the particulars are to be entered in the appropriate columns of the Survey Book. When any wash is removed to a still or when any spirit is removed from a receiver either to the spirit store or to a still, the condition of the still or receiver both before and after the operation is to be noted in the proper columns of the Survey Book. All entries in this book are to be made in strict chronological order. No lines or spaces in lines are to be left blank. Any spaces not required for entries are to be filled by horizontal dashes of the pen. The entry when completed is to be closed by the initials of the officer

26 Officers are particularly warned to take care that the trip-doors in the covers of receivers and spirit vats cannot be moved from their position while the fastenings are locked, so as to admit of pipes or syphons being introduced into the vessels, that the safe cannot be made to overflow so that spirit may be abstracted, that the working fastening on any cock does not admit of the plug being withdrawn through the collar, or even rused up on the nut and washer upon the smaller end of the plug being removed; that the close fastening in no instance admits of the cock being partially turned so as to permit any liquid to flow through, and that when any receiver or vat is locked no sugar or other obscuring matter can be introduced into the vessel.

Spirit vats and receivers should be frequently and closely examined externally in order that any attempt to obtain spirits therefrom by spilling or other illicit means may be frustrated.

27 When an electric lamp is used in a distillery or a spirit ware house it should not be switched on or off in the presence of spirit vapour or other inflammable gases.

28 Distillery officers are required to make themselves acquainted with the general working of the distillery particularly with a view to the discovery of any practice which may involve danger to human life, to the plant or the buildings.

29 The licensee's accounts showing the expenditure incurred by him in carrying out the contract should be checked by the Inspector once at least in each week.

30 The licensee shall keep an account of all material used in the manufacture of spirit in "Form A" appended. Before passing any material into the distillery or use in manufacture the distiller will enter the correct weight or quantity of such material in column 5 of Form A and take the signature of the distillery officer in column 7 against the entry.

31 No material, other than that sanctioned by the Commissioner in Sind shall be used in the manufacture of spirit.

Nothing shall be added to the spirit after distillation (except water for the purpose of reducing it to the prescribed issue strengths) without the sanction of the Commissioner in Sind.

Unless the Superintendent of Salt and Excise in Sind is satisfied, and certifies to that effect, in writing that the water intended for use in reduction is obtained from a source uncontaminated and free from the likelihood of contamination, such water, prior to use, shall be raised to a temperature of not less than 212° F and shall be kept at that temperature for at least ten minutes. No reduction by the addition of water shall be permitted over a greater range than 85 proof degrees.

32 The officer on duty should attend at the time specified in the notice for the removal of spirits from the receivers. He should carefully gauge and enter in the Survey Book (B) the depth of spirit in each receiver. The fastenings of the receivers should then be unlocked,

and the Manager should be requested to have the spirit in each vessel stirred and mixed. The officer should not lose sight of the trap-doors until he has taken a sample, ascertained its temperature and indication, entered the account in his book, and re-locked the trap-doors.

33 When this is completed the officer should remove the locks upon the charging cock of the vat or still affected and upon the discharge cocks or pumps in the receivers. He should remain in the distillery until the receivers are empty, see the fastenings replaced and lock up the vessels and utensils which have been opened.

34 All foreshots and feints, which, because of undue contamination with copper or of any other defect, require to be re-distilled, should be collected in a separate receiver. There is no objection to the accumulation in a receiver of such portions of several distillations, provided an account of the quantity and strength is taken at the end of each day, in order that an accurate account may be obtained and registered of the whole produce of each day; where it is practicable to ascertain the spirit produce of each still charge the quantity of foreshots and feints should also be ascertained and recorded.

Issues under Bond

35 No spirit should be issued in bond without the permission of the Distillery Inspector to be granted on a written application (in Form 4) from the licensee. After such permission is granted the officer on duty should fill in columns 1—4 of the Issue Register (F). As each cask or drum is filled, the particulars for the cask or drum are to be entered in columns 5—12.

36 The officer on duty should then prepare in duplicate a permit in Form 5 and fill in the columns under the heading "Advised" on the reverse side of it, extracting the necessary particulars from the Issue Register (F). He should give one copy to the person in charge of the consignment of spirit to cover its transport and send the other by post the same day to the Inspector of the Bonded Warehouse.

37 Each cask or drum before being used in the distillery for the transport of spirits in bond to the warehouse should be examined by a distillery officer, who should gauge its capacity by means of the measures provided for the purpose and cause to be painted thereon—

- (1) The name of the distillery,
- (2) The serial number of the cask or drum,
- (3) The capacity of the cask or drum in gallons and drams,
- (4) The date of painting.

Each cask or drum so painted should be again gauged not less than once in every two months, or whenever it undergoes any repairs, by a distillery officer. If the capacity is found to be altered the necessary corrections should be painted on the cask or drum after deleting the old figures.

The Distillery Inspector is authorized to condemn all unserviceable and leaky casks or drums

38 A register of the issues and receipts of spirit by weightment should be kept in Form M in manuscript until printed forms are provided

Where gauging is made by weightment the licensee will provide the necessary scales and weights the correctness of which should be tested before each operation by the officer concerned who should note the fact in the weightment register and the following rules should be observed —

(i) Before any spirits are put into a drum or cask for removal the officer must ascertain the weight of the drum or cask and enter it with the mark and number of the drum or cask in the register

(ii) The weights of several drums or casks may be ascertained before any are filled but should such drums or casks not be filled before the close of the same day the weights must be again checked before filling

(iii) Whenever any spirits are put into a drum or cask the latter must be filled up at once and the gross weight and the hydrometer indication of the spirits immediately ascertained and entered in the register so that the contents of the casks may be calculated Care must be taken that the temperature of the spirits in the sample alters as little as possible before the indication is ascertained

(iv) Drums or casks whether empty or full must be weighed to a pound

will then
spirits
rehouse

When these tables do not apply reference should be made to the specific gravity (Table No 1) at the end of the book of tables used with Sykes hydrometers and against the hydrometer indication already ascertained will be found the specific gravity or more cor
the net
the
and

the quotient will be the contents of the drum or cask in gallons

(v) In testing platform weighing machines the arm weights should be adjusted as accurately as possible against the standard dead weights placed upon the platform No machine in which the error amounts to or exceeds 0.5 per cent should be permitted to be used until it has been properly adjusted

39 Spirits should be drawn off into casks from the vats in the strong room under the supervision of the Inspector or Assistant Inspector who will then check their capacities with the cask register and permits and test the contents If the quantity is in order and the strength according to the standard prescribed the casks should be bunged and sealed and immediately passed out of the gate Spirits

issued under permit should leave the distillery at the same time as the permit and should be checked by the poon at the gate. All issues of spirits should stop at sunset.

Under the weightment system the ascertained capacity of the cask should be immediately stencilled or painted on the cask and should be compared by the Inspector or Assistant Inspector with the capacity as recorded in his register.

40 On receipt of a consignment of spirit at a warehouse the Inspector should fill in columns 1 to 8 of the Registers of spirits received under bond (N) copying the necessary particulars from the permit accompanying the spirit. Having examined the seals of the cask, he should ascertain and enter in the appropriate columns of the receipt register the quantity and strength in each cask. The proof gallons should be calculated for each cask and the deficiency or increase (proof gallons) in transit as the case may be, entered in the register.

When the spirits have been pumped into a vat the number of the vat and the date of pumping should be recorded.

41 The Warehouse Inspector should enter on the reverse side of the permit sent to him by post the particulars required under the heading 'Received', sign the certificate of receipt on the obverse side and return it to the Distillery Inspector for his record the permit received with the consignment of spirit being retained on the Bonded Warehouse records.

When no cask received shows loss in transit of more than the prescribed maximum percentage of free loss it will only be necessary to state on the receipt the numbers of the casks received, the total proof gallons advised and received and the total loss in transit. When any cask shows an excessive deficiency or an increase in transit, the full particulars for that cask as ascertained at the Warehouse are to be stated on the receipt.

Note—A maximum allowance of one per cent. in the case of journeys of two days and

42 Before plates are placed over spiles in casks for transit under bond the spiles should be sealed by the officer on duty. For this and every purpose sealing wax of good quality should be used and should be supplied by the contractor.

Issues to Shops

43 Spirit shall be issued to licensed retail vendors from the warehouse at Kotri and the bonded warehouses at Karachi and Sukkur only. These warehouses will be open for business from 8 a.m. to 3 p.m. during the hot season (1st April to 31st October) and from 9 a.m. to 4 p.m. during the remainder of the year. Retail vendors requiring spirit will present the Receipt Permits received from the Treasury Officer to the warehouse officer, either personally or through an agent.

Such permits will be received daily up to 12 noon. If he finds them in order the warehouse officer will enter them at once in the issue register "G" the serial number in column 2 of which will show the order in which they were presented. Columns 3 to 7 should be filled in at the same time as columns 1 and 2. In columns 3 and 4 should be entered the number and date of permit, as given by the Treasury or Sub Treasury Officer at the time of receipt of the cost price and duty.

The permit (No. 6) as presented to the warehouse officer consists of two parts headed respectively "Pass" and "Receipt". When the casks have been filled and tested the warehouse officer should fill in all the particulars on the "Pass" and give it to the applicant to accompany the spirit.

He should then fill in columns 8 to 15 of the Issue Register. When all the casks contain spirits of the same strength the proof gallons may be calculated on the total bulk gallons issued.

The "Receipt" portion of the permit should be filed at the warehouse after the particulars required on its reverse have been entered.

44 If owing to a Licensee's cask being out of repair or not having been gauged and registered or any other cause spirits are refused to him in his turn, the cause of refusal should be endorsed by the officer on duty on the pass and also entered in the Issue Register.

45 Each cask before being used for the transport of spirit to shops should be examined by the officer on duty, who should gauge its capacity and cause to be painted on it—

- (1) Name of distillery,
- (2) Name of taluka,
- (3) Name of shop,
- (4) Serial number of cask,
- (5) Capacity in gallons and drams,
- (6) Date of painting.

46 The casks used for each shop should be registered separately and should not be transferred from one shop to another save under proper authority.

47 Freshly distilled spirit should not, as far as possible, be issued while spirit which has been standing for some time is in stock. The old liquor should be issued first. No spirit shall be issued the strength of

and the circumstances reported to the Superintendent of Distillery, Sind, with the explanation of the Warehouse Manager.

48 Spirit should be issued to Licensees in full gallons only and in quantities of 5, 15 or 50 gallons or multiples of these amounts. Not less than 5 gallons should be issued to any Licensee except in the case of spiced spirit, the minimum quantity of which for issue should be one gallon. To shops at which the minimum stock to be maintained

has been fixed by the Collector of the district at less than 5 gallons for a particular strength of spirit spirit of that strength may be issued, by one gallon measure in quantities of less than 5 gallons.

49. The casks presented by the retail vendors for the removal of spirit to shops should be filled in the presence of the vendors or their servants who should be requested to observe that the quantity on which duty has been paid is duly issued.

50 In view of the fact that the existing conditions render it extremely difficult if not altogether impracticable to prevent a slight excess of copper salts in the spirit over the maximum suggested by Lacut-Col Bedford ($\frac{1}{4}$ grain per gallon of spirit) the rigid enforcement of the C. L. L. test occasionally involves serious loss and inconvenience to distillers though as stated, the excess of copper salts may be very slight. Taking this into consideration it is ordered that the occasional presence of more than $\frac{1}{4}$ grain but not more than $\frac{1}{2}$ grain of copper salts per gallon of spirit should not involve the rejection of the spirit in question.

The "C. E. L." test as at present prescribed is to be applied to all spirit presented for issue. Should the test show the presence in the spirit of more than $\frac{1}{4}$ grain of copper salts per gallon 3 ozs of the spirit are to be mixed with 3 ozs of water (preferably distilled). Three drops of ferro-cyanide of potassium are to be added to the mixture and the whole stirred. Should the mixture show any pink or reddish colouration the spirit must be rejected.

The Distillery Inspector should furnish the Superintendent of Sal and Excise in Sind at the end of each month with a return showing the total number of casks of spirit issued during the month the number showing more than $\frac{1}{4}$ grain but not more than $\frac{1}{2}$ grain and the number containing more than $\frac{1}{2}$ grain and rejected

The responsibility for the carrying out of this, as of every regulation, rests solely on the Inspector in charge of the distillery and he is not to submit to any dictation from the Licensee or his servants in the matter. Should, however, the Licensee or his Manager object to the rejection of any parcel of spirit, the Inspector should send a sample of the spirit for analysis with a short account of the circumstances, and allow the parcel of spirit in question to be stored separately from other spirit pending receipt of the analyst's report.

51 If any saccharine or other strength obscuring matter shall have been added to spirit the strength in calculating the duty payable
 antity as
 On the
 engths

52 The standard measures used for issue should be checked by the Inspector once in each month and the fact noted in the register of issues to shops. Where the weightment system is introduced the weighing machine should be tested prior to the first weighing on every day and the fact noted in the Register M. The Superintendent of Salt

and Excise in Sind will at least once in six months check the standard measures and the weighing machine

Miscellaneous operations

53 Water placed in empty spirit vats to abstract the alcohol which may have remained in the vat timbers may either be destroyed in the presence of the officer in charge or issued for re-distillation at the option of the Licensee. It may also be used in the reduction of spirit in another vat where the quantity of grog is not greater than one twentieth of the quantity to which it is to be added.

The quantity and strength of the grog should be ascertained in all cases and the necessary entries made in the Registers D and E.

54 The following instructions are issued with a view to obviate the occurrence of accidents at distilleries and warehouses —

- (a) No spirit should be stored in any spirit vat or other spirit receptacle for at least 4 days before such vat or receptacle is to be entered by any person.
- (b) Subsequent to the removal of the last spirit from the vat or other receptacle the latter should be half filled at least with water and should remain in that condition for at least 24 hours.
- (c) During the two days immediately preceding entry of the vat etc. by any person the discharge cock and the man door should continuously remain open.
- (d) On each of those days water should be discharged on the sides of the vessel either by means of a bucket or a hose care being taken that the sides top to bottom are washed in the process.
- (e) At all distilleries before any person enters a vat a safety electric lamp lighted should be suspended in the vat. When such lamps are provided at warehouses this procedure will be followed at such warehouses.
- (f) On the occasion on which a vat is entered after it has contained spirit only one person should enter the vat in the first instance and no others should follow until after an interval of at least three minutes.
- (g) No person should enter a vat unless another is stationed on top of the vat at the man door and the first person who enters a vat should be securely attached to a rope one end of which will be held by the person stationed on the top of the vat until it is ascertained there is no danger to the person in the vat when the rope may be removed.
- (h) All vats and other spirit vessels of an internal height of 5' 6" or over should be provided with a man hole at least 2½' in diameter or if rectangular at least 2½' × 2' and vats etc. of less internal height than 5' 6" should have man holes which will conveniently permit of ingress and egress. Man hole covers should project at least 1½' beyond the sides of the hole and should have fixed to their undersides a rim which should fit against the sides of the hole and keep the cover in position.

- (i) Before any person enters a vat or other spirit receptacle of 5'-6" internal height or over, a ladder which can be conveniently ascended and descended should be placed in the vat

Records, Indents, Disposal of Obsolete Records, etc.

55 In General Register K should be maintained records of the instruments, locks, gauging rods, registers, label books, dress, arms, ammunition, dead stock, casual leave of menial establishment, cash account, destruction or disposal of records, etc., a separate opening in the register being devoted to each heading. The records should show generally the date of receipt, date of issue for use and final disposal of the instruments, locks, rods, registers, labels, dress, etc.

56 In addition should be maintained (1) Inward and Outward Registers, (2) Service Stamp Register and (3) the following files; (a) Government Resolutions, (b) Standing Orders and Circulars from the Commissioner, and the Superintendent of Salt and Excise in Sind, (c) Pay Bills, (d) Correspondence, (e) Establishment, and (f) Accounts

57 The indent for standard forms should be sent on the due date to the Superintendent of Salt and Excise in Sind for inclusion in his indent. The Distillery registers, returns, notices, locks, label books, service stamps, etc., will be obtained on requisition from the Superintendent of Salt and Excise in Sind. In applying for these the unused stock in hand should always be stated

58 After the close of each year, the Inspector will divide the records and registers into—

- (a) papers to be permanently kept with him; and
- (b) papers to be destroyed

The registers and papers to be permanently kept at the distillery are—

- (1) Register K, (2) Inspection Book L, (3) Government Resolution, (4) Files of Standing Orders and Circulars, (5) Correspondence and (6) Inward and Outward registers

The registers to be temporarily kept at the distillery are—

Description of register	Period for which to be maintained after completion
A Material Stock Account ..	5 years
B Survey Book .	Do.
C Fermentation and Distillation Account ..	Do.
D Vat Account	Do.
E Spirit Stock Account ..	Do.
F Register of spirit issued under bond .	Do.
G Do do to shops ..	Do.
H Register of dimensions, etc ..	Do.
I Register of capacities, etc ..	Do.
M Spirit Weighment Register ..	Do.
Pay Bills	30 years.

REGISTER B

Survey Book

Date and hour of survey or of receipt of declaration of notice.		Declaration of wash made.		Notice to remove wash or spirit.		Nos. of wash backs tested for gravity.		Condition of stills.		Condition of spirit rectifiers.												Number of labels used.		Officers initials.					
		10 Date and hour when prepared. 11 Nos. of wash backs.		12 Date and hour of removal. 13 From 14 To		15 Nos. of wash backs tested for gravity.		16 Changed or at work. 17 Empty or silent		No 1		No 2		No 3		No 4		No 5		No 6		No 7		No 8		No 9		No 10	
										18 Temperature. 19 Dip		20 Indication 21 Temperature 22 Dip		23 Indication 24 Temperature 25 Dip		26 Indication 27 Temperature 28 Dip		29 Indication 30 Temperature 31 Dip		32 Indication 33 Temperature 34 Dip		35 Indication 36 Temperature 37 Dip		38 Indication 39 Temperature 40 Dip		41 Indication 42 Temperature 43 Dip		44 Indication 45 Temperature 46 Dip		47 Indication 48 Temperature 49 Dip		50 Indication 51 Temperature 52 Dip

REGISTER C

Fermentation and Distillation Register

Distillery.

1 Date when set up or when spirit sent to still for redistillation		20 No of wash back or receiver or vat		21 Description		22 Weight gallons of single distilled spirit.		23 Materials used		24 Water gallons or strength of single distilled spirit		25 Spent wash gallons or proof gallons of single distilled spirit.		26 Total wash produced		27 Initial		28 On day		29 On day		30 On day		31 When sent to still		32 No of degrees attenuated		33 Presumed produce based on attenuation		34 Date and hour when sent to still		35 Still No		36 Vol. of wash backs sent to still		37 Total material used in preparation of wash distilled		38 Total presumed produce based on attenuation		39 Receiver No		40 Bulk		41 Strength and Temperature		42 Proof		43 Gallons of proof spirit per Bengal Maund.		44 Percentage by which actual produce is greater or less than the presumed produce		45 Loss on redistillation		46 Gain on redistillation		47 Percentage of loss or gain on redistillation		48 Date removed to warehouse or for re-distillation		49 Vat No or still No to which removed		50 Vat Book page		51 Stock Book page		52 Remarks.	
--	--	---------------------------------------	--	----------------	--	--	--	-------------------	--	---	--	--	--	------------------------	--	------------	--	-----------	--	-----------	--	-----------	--	-----------------------	--	-----------------------------	--	--	--	-------------------------------------	--	-------------	--	-------------------------------------	--	---	--	--	--	----------------	--	---------	--	-----------------------------	--	----------	--	--	--	--	--	---------------------------	--	---------------------------	--	---	--	---	--	--	--	------------------	--	--------------------	--	-------------	--

REGISTER D

Vat Account

Vat No

Total Depth

Contents,

1	Date	2	Vat dip	3	Bulk Gallons.	4	Temperature.	5	Indication	6	Strength	7	Proof Gallons	Quantity received under bond or sent from		8	Proof Gals	9	Proof Gals.	10	No of receiver or Vat.	11	Water added Gallons	12	Proof Gals	13	Proof Gals	Decrease in vat or in vessels or pumping from Receiver		14	Blending and reducing	15	Evaporation	16	Hacking	17	Other	Deficiencies Proof Gallons		18	Proof Gals	19	Proof Gals.	20	Proof Gals	21	Date when racked	22	Bulk Gallons	23	Transferred to another Vat	Issues.					24	For re-distillation	25	Sent under Bond	26	Issued for duty	27	Lead for Drumming	28	Register and page	29	Remarks.
---	------	---	---------	---	---------------	---	--------------	---	------------	---	----------	---	---------------	---	--	---	------------	---	-------------	----	------------------------	----	---------------------	----	------------	----	------------	--	--	----	-----------------------	----	-------------	----	---------	----	-------	----------------------------	--	----	------------	----	-------------	----	------------	----	------------------	----	--------------	----	----------------------------	---------	--	--	--	--	----	---------------------	----	-----------------	----	-----------------	----	-------------------	----	-------------------	----	----------

REGISTER E.

Distillery or Warehouse

Spirit Stock Account of

[illegible]

REGISTER II.

REGISTER OF DIMENSIONS AND CAPACITIES OF WASH BACKS, RECEIVERS AND VATS

Accounts of regauging.

Part I

[illegible]

Table of dimensions of N_0

Part II

Depths	Area of an inch	Capacity in gallons

Table of No

Part III.

[illegible]

FORM No. 2.

DISTILLER'S DECLARATION OF WASH MADE.

I hereby declare the undermentioned wash has been prepared this day in the _____ Distillery

Number of wash- back	Material used		Water Gallons	Spent wash Gallons	Total wash prepared Gallons	Remarks
	Description	Quantity Pungal Maunds				
1	2	3	4	5	6	7

Dated this _____ day of 192

_____, Distiller or Authorised Manager.

FORM No 3.

NOTICE TO REMOVE WASH OR SPIRITS.

I hereby give notice that I propose removing $\frac{\text{wash}}{\text{spirits}}$ as follows :—

Date and hour of removal	Name and number of vessel from which to be removed.	Name and number of still or vat to be removed to	Remarks
1	2	3	4

(Four hours notice to be given in each case.)

Dated this _____ day of 192

_____, Distiller or Manager.

FORM No 4

TO

THE DISTILLERY INSPECTOR, KOTRI

Dated

192 .

SIR,

Please issue permit for the transport of the undermentioned spirits under bond from the Kotri Distillery to the Bonded Warehouse at

Strength	Description and Quantity		Number of cask, barrels, kegs or copper vessels	Consignee
	Plain	Flavoured		
	Galls	Galls		
Overproof				The Bonded Warehouse Officer
Underproof				
25° U P				
40° U P				
Total				

We beg to remain,

Sir,

Your most obedient servants,

Agents to the Contract Distiller,

District

FORM No 5

Permit for the removal of spirits under bond

No

of 192

Mr

is hereby permitted to remove

from the Distillery at

Gallons ()

of spirit

U P

Gallons ()

of spirit

U P

Destination

Taluka

Route

Time allowed for transit

Date

Distillery Inspector

FORM No 6

Advice

THE SUB TREASURY OFFICER

No

From

To

THE EXCISE INSPECTOR

Sir

I have the honour to advise you of my having this day received from _____ of _____ taluka _____ the sum of Rs _____

as per Chalan No _____ into my treasury being the still head duty and cost price of country spirit as per details given below to be removed from the Bonded Warehouse at _____ for sale under the license held by him to sell spirits at _____ taluka _____

Dated _____ 19__

I have etc
Sub-Treasury Officer

Details

Strength	Quantity	Still head duty	Cost price
	Rate per gallon	Amount	Amount
25° U P	Rs	Rs a p	Rs a p
40° U P			
Total Rs			

All three parts should be given the same number at the Sub-Treasury and the pass and receipt portions given to the applicant & separated

FORM No 6

Country Spirit Permit

No

Pass

Shop

Issue Register No

No of each cask	Regis tered of capacity of each cask	Spirit actually contained in each cask	Whether meter used in indication	Its dro meter register indication	Initials of testing officer

--	--	--	--	--	--

Passed at _____ M on the _____ 19__
authorized to transport the above named spirit to the shop by the following route viz —

It is pass shall be good until sunset of _____ 19__

Dated _____ 19__

Distillery _____
Bonded Warehouse _____

FORM No 6

Receipt

No

Received from _____ of _____

taluka _____ the sum of Rs _____

(in words) _____

as per Chalan No _____ paid into my treasury being the still head duty and cost price of country spirits as per details given below to be removed from the Distillery _____ at _____ for sale under the

Bonded Warehouse _____ license held by him to sell spirits at _____ taluka _____

Dated _____ 19__

Sub-Treasury Officer,

Details

Strength	Quantity	Still head duty	Cost price
	Rate per gallon	Amount	Rate per gallon
25° U P	Rs	Rs a p	Rs
40° U P			
Total Rs			

(Reverse of Advice)	(Reverse of Pass)	(Reverse of Receipt)
v No , dated 192	This pass has been compared with	Issue Register No
Forwarded to the Huzar Deputy	the Licensee's account book	
Collector	Dated	192
The quantity of spirit entered in this Advice was received and brought to account at the shop on	Inspector,	The quantity of liquor entered in this receipt has been this day delivered to
	Taluka	and
Excise Inspector,		passed out of the <u>Distillery</u> <u>Bonded Warehouse</u>
Division		Dated 192
		<u>Distillery</u> Inspector <u>Bonded Warehouse</u>

Procedure for payment of duty and cost price of country spirit 306 When a licensed vendor wishes to obtain liquor from a distillery or bonded warehouse he will fill in a challan (in Form D annexed) and pay the still head duty and the cost price at the rates sanctioned by Government at any Treasury or Sub Treasury. The Treasury or Sub Treasury Officer will then issue a permit in Distillery Form No 6 (paragraph 305 above). This form is in three parts (1) "Advice" (2) "Pass" and (3) "Receipt". The "Advice" will be forwarded by the Treasury or Sub Treasury Officer to the Excise Inspector of the Circle in which the shop to which the spirit is to be removed is situated. This "Advice" will subsequently be forwarded to the Huzur Deputy Collector by the Excise Inspector after he has compared it with the shop account book. The other parts headed "Pass" and "Receipt" will be handed over unseparated by the Treasury or Sub Treasury Officer to the licensee or his agent who will present them to the Distillery Warehouse Inspector. When the spirit is issued the latter will fill in the particulars in the "Pass" and hand it over to the licensee or his agent. The "Pass" must accompany the spirit in transit and be filed at the shop. When the Excise Inspector of the taluka next visits the shop he will compare the "Pass" with the account book and sign the endorsement on the reverse of the form. The Distillery Warehouse Inspector will fill in the particulars required on the reverse of the "Receipt" and record it in his office (Commr in Sind's No Exc 189, dated 13th October 1919)

2 A fee of 2 annas should be charged for each duplicate copy of receipt and permit for country liquor

(Commr in Sind's No E-449 dated 1st August 1913)

3 Each licensed vendor will submit by the third of each month a statement of liquor sold at his shop during the preceding month in Form H annexed (1) to the Mukhtiar of his taluka for submission to the Collector and (2) to the Excise Inspector in whose charge his shop is situated

Procedure for keeping accounts of still head duty and cost price 306A Form H (annexed)—Return of liquor received into and sold at each shop during the month to be submitted by a licensed vendor to the Mukhtiar of the taluka for submission by the latter to the Collector

2 The Treasury accounts in connection with the still head duty and cost price recovered from retail vendors should be kept in accordance with the following procedure

3 The whole of the charge paid by retail country liquor licensees for liquor purchased from the distillery or bonded warehouse should not be credited to "VI—Excise," but only the excise duty, the cost price of the liquor being

held at the credit of the distiller concerned, under the head "Miscellaneous Cash Remittances," until his accounts for the month are adjusted, which will generally be by the 15th of the following month, when the amount due to him may be repaid and debited to the same head of account

4 To enable the Accountant General to watch the adjustment of the credits and debits to the above head on this account, the aggregate payments into each Sub treasury and into the Huzur Treasury during the month under the head "Miscellaneous Cash Remittances" should be shown separately in an appendix to the Treasury account, and the total of the appendix must agree with the credit to "Miscellaneous Cash Remittances" in the body of the Treasury account

5 In cases of payment made to the distillery contractor against such credits, the bills submitted by him should be in the form given below The first and second columns of the bill should of course agree with the similar particulars of the last previous bill, the third column with the debit to "Miscellaneous Cash Remittances" in the Treasury for the month —

Bill for the refund of the cost price of liquor supplied by _____ to retail vendors of the _____ District during the month of _____ 192

Name of Treasury at and the month in which price of liquor was received		Balance of price of liquor on account or previous months remaining unadjusted at the beginning of the month of account.	Price of liquor received during the month of account	Total amount of price of liquor for adjustment at the end of the month of account	Amount adjusted for the month of account	Balance remaining unadjusted at the close of the month of account.	Remarks.
Treasury	Month						
1	2	3	4	5	6	7	

Passed for Rs _____

Collector of _____

Certified that the amount drawn in this bill, on account of cost price of liquor issued from the distillery and paid to the contractor, is correct

Dated 192 .

Pay Rs. _____

Huzur Deputy Collector

Dated 192 .

Contents received Rs. _____

Treasury Officer, Distillery Contract

Dated the 192 .

(Commr in Smd's No C 338, dated 15th June 1911)

6 All collections remaining unpaid for three months should be transferred to the Revenue Deposit Register with a note of the number and date of the Treasury Receipt in the column "Nature of Deposit"

(Commr's No C 151, dated 4th March 1910)

FORM D.

Rev. No. 541 (Dig.)
(۵۴۱ یادی - دیگ)
BB2 (stereo)

Taluka _____

{ Distillery at _____
Bonded Warehouse at _____

Chalan for payment of Duty, etc., on account of Spirits issued from the

No.

To

THE TREASURY OFFICER,
SUB-TREASURY

Date _____ 19 .

Sir,

Please receive as follows —

Rs	a.	p	
			Still head duty
			Cost price
			Total
			25° U.P. Plain—Gallons
			25° U.P. Flavoured—Gallons
			40° U.P. Plain—Gallons
			40° U.P. Flavoured—Gallons

to be removed from the Distillery at _____ to my undermentioned licensed shops :—
Bonded Warehouse

تعارف

منحصراً جاری کیل شراب باہت دیوتی وغیرہ برٹ لاء حالانکہ
 دستوری ہالڈید ویتروہاٹوس

نمبر تاریخ

خاندانہ سرکاری آفسر سرکاری

مذہبائیکری جیتیں متصل موجب ہتسا ولوہ۔

۱۰ د گروہوں اندر ہروف حالص - گسال	{	باب	{	ہایون آنا رہا	ستل ہمد دیوتی
۱۰ د گروہوں اندر ہروف مصالحدار -					
۴۰ د گروہوں اندر ہروف حالص -					
۴۰ د گروہوں اندر ہروف مصالحدار -					

حور

دستوری ہالڈید ویتروہاٹوس ہالڈید ویتروہاٹوس
 ہالڈید ویتروہاٹوس ہالڈید ویتروہاٹوس

FORM II

Return of Liquor received and sold in the shop situated at

• نادوکانں مرآئل ء وکروقتل شراب جو رتیں •

(To be submitted by the licensed shop keeper to the

د. د. نل اکسائس اسٹیکٹر کی مہ کلندو)
 تائیں

Name of Licensee—

Name of taluka. تعلقہ جو زالہ	BALANCE IN HAND AT THE BEGINNING OF THE MONTH موجودہ داب میسی جی - دوع			
	40 U P ۲۰ دگرس اد ربروف		۳۰ U P ۲۰ دگرس اد ربروف	
	Plain خالص	Flavoured مصالحدار	Plain خالص	Flavoured مصالحدار
	1	2	3	4
	Gls گمالی	Gls گمالی	Gls گمالی	Gls گمالی

مارم جي

Rev 545 (Dig)

روايت - نمبر ۵۳۵

in the district of

during the month of

192

ضلع جي دوڪان

۱۹۲

مھيني

Mukhatarkar of the taluka and the ^{Divisional} Town Excise Inspector)

(هي رٽرن لسس بردار دوڪاندار مختار ڪار تعلقي جي ڪي ۽

لسس بردار حوالو

BALANCE AT THE END OF THE MONTH				Average price charged per dram			Remarks
موجودات مهيني جي آخر ۾							
40° U P ۳۰ ڊگريون اندر پروڊ		25° U P ۲۵ ڊگريون اندر پروڊ		سراسري قیمت درلم تي درتي وڌي			ریمارڪس
Plain ڪاڻو	Flavoured مضافدار	Plain ڪاڻو	Flavoured مضافدار				
12	11	13	۱۲	14	۱۳	15	۱۴
Gls گمالن	Gls گمالن	Gls گمالن	Gls گمالن	Rs رپيا	a ۱۲	p پا	

Signature of the Licensee لیس بردار جي معین

Form of bond
prescribed for
transport of
country
spirit

307 The Commissioner in Sind is pleased to order the adoption in Sind of the accompanying form of bond with sureties for the transport of country spirit from the distillery to the warehouse sanctioned by Government in their Resolution No 5989 of 27th June 1913, for use in the presidency proper —

(Commr's No Exc—202, dated 6th April 1914)

Form of the Bond to be executed under the Bombay Abkari Act, 1878, by $\frac{\text{Mr}}{\text{Messrs}}$ before permission is granted to $\frac{\text{him}}{\text{them}}$ to transport country spirit from the distillery at _____ in the district of _____ to the bonded warehouse at _____ in the district of _____ without payment of duty

(a) Principal
(s)
(b) First
surety
(c) Second
surety

Know all men by these presents that we (a) _____ of _____ and (b) _____ of _____ and (c) _____ of _____ are held and firmly bound to the Secretary of State for India in Council in the sum of Rupees _____ to be paid to the said Secretary of State for India in Council, his successors or assigns for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives, jointly, and every two of us bind ourselves, our heirs, executors, administrators and representatives jointly, and each of us binds himself, his heirs executors administrators and representatives severally, firmly by these presents

Dated this _____ day of _____ 192 _____

(d) Here
enter the
name or
names of
principal or
principals

2 Whereas the above bounden (d) _____ $\frac{\text{has}}{\text{have}}$ been licensed under section 14 of the Bombay Abkari Act, 1878, to manufacture country spirit at the Government Central Distillery at _____ in the district of _____ for supply to licensed retail vendors in the district of _____ for a term of _____ year(s) ending on the 31st day of March 192 _____

(e) Here enter
the name
or names of
principal or
principals

And whereas the said (e) _____ $\frac{\text{has}}{\text{have}}$ been permitted by the Secretary of State for India in Council to transport from time to time during the term of $\frac{\text{has}}{\text{their}}$ contract country spirit from the said distillery at _____ in the district of _____ to the bonded warehouse at _____ in the district of _____ without previous payment of duty,

And whereas the said above bounden (f) (f) Principal
 and the said (g) and (h) or principals
 as his the said above bounden's sureties (g) First
 in that behalf have entered into the above bond in the surety,
 penal sum of Rs (h) Second
 conditional for the due perfor surety
 mance by him, the said above bounden (i) (i) Principal
 of the conditions of this bond, (s)

Now the conditions of the above written bond are—

(1) that the said (j) or ^{his} legal
their (j) Here enter
 representatives shall not at any one time trans the name
 port or have transported any quantity or or names of
 quantities of spirits the duty on which at the principal or
 rate of Rs principals
 per gallon shall exceed
 the said sum of Rs ,

(2) that the said (k) or ^{his} legal
their (k) Here enter
 representatives shall within the time mentioned the name
or names of

spirits so transported on that occasion into the
 custody of the officer in charge of the said ware
 house, or in default thereof shall, on demand,
 pay or cause to be paid to the said Secretary
 of State for India in Council duty at the above
 rate per gallon on all or any portion of the
 spirits then so transported which shall not be
 so delivered,

(3) that if the said (l) or ^{his} legal
their (l) Here enter
 representatives, shall well and truly keep and the name
 perform all the conditions hereinbefore recited or names of
 then this bond shall be null and void after the principal or
 expiry of the contract otherwise it shall remain principals
 in full force

In witness whereof the said (m) (m) Principal
 and the said (n) (s)
 and (o) (n) First
 this day of surety
(o) Second
surety

Signed by

(Signed)

in the presence of

CHAPTER XX B

Rules for the
export of
spirit manu-
factured in
British India

308 Rules for the exportation of spirit manufactured in British India framed by the Commissioner of Customs, Salt and Excise, Bombay, under section 141 of the Sea Customs Act, 1878 —

No *SC* 1/6, dated Poona, 14th July 1915

In exercise of the powers conferred by section 141 of the Sea Customs Act VIII of 1878, the Commissioner of Customs, Salt, Opium and Akbari, Bombay, is pleased to make the following rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of Excise duty —

Exportation of Spirit under Bond for Excise Duty

1 No spirit on which the full duty has not been paid is to be allowed to leave a distillery, whether private licensed or public, unless the following marks are legibly painted or cut on each end of the cask containing the spirit, viz the name of the distillery, the known mark of the proprietor, and the quantity and strength of the spirit contained in the cask (the strength being ascertained by a hydrometer). For instance, the mark on a cask of Dhobah rum stand thus —



2 Spirit for exportation by sea may be removed without payment of duty, from a licensed distillery to the Custom House and from the Custom House on the person so removing them executing the bond required by section 144 of the Act for the payment of full duty in case of failure to export within four months or to satisfy the Chief Customs Officer that the spirit has been landed at some other port within British India not being a free port. The bond is taken by the Chief Officer of Customs.

3 A member of some established house of business at the port of exportation must be one of the parties bound, and the parties bound are jointly and severally answerable for any amount which may ultimately fall due under the bond.

4 The Chief Officer of Customs may refuse the security tendered without assigning any reason, except in the event of an appeal from his decision

Rules for the export of spirit under bond.

5 The distillery and apparatus are considered as pledged for any amount which may become due under the bond

6 On a bond being duly executed and its execution certified by the Chief Officer of Customs the Collector of Excise Revenue will grant a pass for the spirit bonded, without payment of the duty. Spirit on arrival in Bombay should be taken direct to the Customs Bonded Warehouse or such other place as the Collector of Customs may direct. If the exporter wishes to divert the spirit for local consumption he should apply to the Collector of Excise for the necessary permit and pay full duty before the spirit is removed from Customs charge

7 On the spirit being brought to the Custom House for exportation the exporter must declare in writing by what bond it is protected and produce the pass of the Collector of Excise Revenue and the distillery invoice. The spirit is then gauged for quantity, and proved to ascertain the strength by a Custom House Officer. If the quantity and strength so ascertained be the same as that marked on the casks (the casks being the same which were removed from the distillery) the spirit is allowed to pass for export by sea and the quantity is written off on the bond. If the quantity and strength be not the same as that marked on the casks duty is levied on the difference as provided by section 147 of the Act

8 When the entire bonded quantity is written off upon the bond the Chief Officer of Customs should cancel the bond

9 It is for the exporter to see that the exports made from time to time under the bond are properly written off or certified on the bond and he must testify, by his signature to the entries that the exports are correctly written off

10 If at the expiration of the period named in the bond and in section 141 of the Act the entire quantity of spirit covered by the bond has not been accounted for as required in the Act and written off as provided in the preceding clause, the Chief Officer of Customs will proceed to recover the duty due upon the quantity of spirit which may not have been so accounted for unless the currency of the bond shall have been renewed

11 Time-expired bonds may be renewed at the discretion of the Chief Officer of Customs for a further period not exceeding four months from the date of the expiration

Rules for the
export of
spirits under
bond

of the first currency. On the expiration of the second currency the Chief Officer of Customs will proceed to adjust such time expired bonds and levy duty on the quantity of spirit unaccounted for.

12 If it appears at the time of clearing such spirit that a deficiency has taken place in the quantity or quality during storage the spirit shall, on the application of the importers, owners or agents be re-gauged and retested and the following allowances made —

For any time not exceeding 6 months	2½ per cent
Exceeding 6 months and not exceeding 9 months	5 „
Exceeding 9 months and not exceeding 12 months	7 „
Exceeding 12 months and not exceeding 18 months	9 „
Exceeding 18 months and not exceeding 24 months	11 „
Exceeding 24 months and not exceeding 30 months	15 „
Exceeding 30 months and not exceeding 36 months	20 „

13 A maximum allowance, according to the following scale is made on account of ullage and leakage on spirit removed under bond from a distillery in the interior, for exportation by sea, and on spirit imported from the Madras Presidency into Bombay —

For a distance not exceeding 100 miles	5 per cent
For a distance above 100 miles, but not exceeding 200 miles	7½ „
For all distance exceeding 200 miles	10 „

14 In the case of spirit exported under bond to another port within British India (not being a free port) in adjusting the bond an allowance for wastage and leakage during the sea voyage is made—for a voyage of one month at the rate of 2 per cent, and for any longer voyages at 3½ per cent.

15 Spirit for use as ship's store during the voyage may be shipped free of duty on vessels clearing to a foreign port. Passes for such spirit are, however, detained at the Custom House until the vessel for the use of which it is intended is actually under clearance when they are made over to the shipper's servants. Such shipment must be made under bonds to be cancelled on production of a certificate from the Preventive Officer on the ship that no portion of the spirits covered by the bond has been consumed in port. The bond is in the Form C prescribed by section 144 of the Act, *mutatis mutandis*.

16 Any duty recovered under Rules 7, 11 and 12 will be forwarded by the Assistant Collector of Customs to the Assistant Collector of Excise, Bombay, for credit to Government under the head "V—Excise" (Now VI Excise)

CHAPTER XXI.

SPECIAL PROVISIONS AS TO MHOWRA * FLOWERS

309. No restrictions have been placed on the traffic in mahura flowers in any part of the Presidency of Bombay except in the districts and talukas mentioned below —

- (1) The whole of the district of Broach.
- (2) Do do Kaira
- (3) Do do Nasik except the talukas of Peint, the villages Ragatvihir, Gondune, Chunchale, Pimpalgonde, Gohijambulpada, Karanjai and Songir in the taluka of Kalvan
- (4) The whole of the Thana District
- (5) The talukas of Panwel (including Uran Petha), Karjat (including the Khalapur Petha) and Pen (including the Nagothna Petha) of the district of Kolaba, and
- (6) The talukas of Pardi, Bulsar and Chikhli of the district of Surat

(For detailed Government Notification see paragraph 38)

310. The restrictions on import, export, collection, transport, possession and sale of mahura flowers were first imposed in the whole of the district of Thana and in the three talukas mentioned above of the Kolaba District by the Bombay Act III of 1892, commonly known as the Mhowra Flowers Act (this Act has been incorporated in the Bombay Abkari Act V of 1905). The extent and object of the Mahura Flowers Act was to prevent the immoderate the illicit manufacture these districts to an extent that produced a lamentable volume of crime and seriously affected the welfare of a large portion of the population of the said districts. In 1905 the provisions of the said Act III of 1892 were extended to the districts of Broach, Nasik (except the Peint Taluka) and to the talukas of Pardi, Bulsar and Chikhli of the Surat District by the Bombay Act III of 1905 as it was conclusively proved that

* All sorts of ways of spelling Mahura are in vogue. The strictly correct transliteration is mahuda, but the d being palatal is very frequently transliterated as 'r'. According to the Hunterian system the proper spelling would be as above, but we may in deference to past usage write mahura. This is almost correct and better than the common forms Mowra, 'Mhowra', 'Mhowa' and all sorts of other variations which we sometimes see

(Commr of Excise No. 993, dated 27th March 1919)

Restrictions
on mahura
flowers

very large amounts of mahura flowers which were imported into these tracts were used there for illicit distillation

In 1917 the Kaira District was also brought within the operation of the special provisions of section 18-B relating to mahura flowers, as illicit distillation was prevalent in the district to an extent which was out of proportion to the area and population and the measures taken to cope with the evil had proved unavailing. There were, moreover, good reasons for believing that the habitual contravention of the excise law was closely connected with the persistence of crimes of violence for which the district had a bad reputation

Officers in
vested with
powers to
issue permits
for transport,
etc of ma-
hura flowers

311. The following officers have been invested with powers of issuing permits and passes under section 18 B of the Bombay Abkari Act, 1878, for the possession transport etc, of mahura flowers exceeding in weight four seers, within the prescribed area —

- (1) Assistant and Deputy Collectors in the districts of Kaira, Broach, Surat, Nasik, Thana and Kolaba
- (2) Superintendents of Salt and Excise in the districts of Kaira, Broach, Surat, Nasik, Thana and Kolaba
- (3) Mamlatdars and Mahalkaris in the districts of Kaira, Broach, Surat, Nasik, Thana and Kolaba
- (4) Distillery supervisors
- (5) Sarkarkun of Broach

(Vide Government Notification printed in paragraph 10)

The forms of permits and license prescribed by Government will be found in paragraph 51

Stations
from to or
through
which
mahura
flowers
should not
be booked
without a
pass.

312 Government have directed that attention of Agents and Managers of Railway Companies should be invited to the rule which prescribes that mahura flowers must not be booked to stations which are situated within the prescribed area or which cannot be reached without passing through a portion of that area unless a transport pass in Form I prescribed in Government Notification No 1985 B, dated 16th March 1893, is produced

(Sec G R, R D, No 1985, dated 16th March 1893, and G R, P W D (Ry), No 1208, dated 5th June 1893, vide G M No 4388, dated 17th idem)

313 The stations on the B B & C I Railway from, to or through which mahura flowers should not

be booked without the production of permits are as follows —

Restrictions
on mahura
flowers

Broach District

Surat District

1 Panoli	1 Daman Road
2 Ankleshvar	2 Udwarda
3 Broach	3 Pardi
4 Chamargaon	4 Bulsar
5 Palej	5 Dungri

(Vide letter No 1826, dated 30th March 1906, from the Commr of C, S, O and Abkari to the General Traffic Manager, B B & C I Ry, as amended by letter No 2380, dated 26th April 1906)

Kaira District

Vasad	Bhalaj
Navh	Umreth
Anand	Dakor
Boriavi	Thasra
Utarsanda	Angadi
Nadiad	Sevalia
Mehemadabad and Kaira Road	Karansad
Vina	Kathlal
Mahudha.	Dasalwada
Vadthal	Kapadwanj

(Vide Commr's letters CR No 284 dated the 23rd June 1917, to the General Traffic Manager, B B & C I Railway and to the Manager Gujarat Railways)

314 Subsection (3) section 18A (now 18B) of the Prohibition of Mahura Act provides for the mahura vacation of the period of two months from the 10th February to 15th April in each year, but as the past record regarding mahura flowers vacation allowed in the Thana and Kolaba Districts has shown that the mahura season usually terminates on the 15th May Government considered it desirable to extend the period of vacation permanently up to that date in the areas specified below —

Period of
mahura vaca-
tion extended
permanently
to 15th May
in certain
areas

- The whole of the district of Thana
- The whole of the Kutch Taluka including the Bhaypur Petha in the district of Kolaba, and
- The whole of the talukas of Dindori Kalvan Baglan in the district of Nasik

(Vide G N No 2818, dated 20th March 1906, see paragraph 39 *supra*)

Period of
mahura vaca-
tion in Kaira
District

315. Under the proviso added to section 18-B by Bom-
bay Act III of 1917 the period of mahura vacation in the
district of Kaira has been fixed at five months from 16th
February to the 15th July in each year.

Object of
mahura
vacation

316. The object of the vacation is to leave the people
at liberty, especially the members of the wild tribes and
poorer classes who are in the habit of collecting and disposing
of mahura flowers as a means of livelihood, to collect and dry
the flowers and to sell them to the village Baniyas and to
enable the latter to resell their stocks to wholesale dealers
without restrictions.

Mahura trees
to be preserv-
ed in the
Panch Mahals.

317. Government have directed that mahura trees
should be preserved in the Panch Mahals District.

(Vide G R , R.D , No. 11659, dated 15th December 1911)

CHAPTER XXII.

TODDY.

Toddy
defined

318. "Toddy" as defined in section 3, clause 6 of the
Bombay Abkari Act, 1878, means juice drawn from a cocoanut,
brab, date or any kind of palm tree, whether in its fermented
or unfermented state

Kinds of trees
tapped and
toddy yield
ing seasons

319. The trees from which toddy is generally drawn in
the Presidency of Bombay are the cocoanut, brab, date and
sago palm or *bhairli mad tree*. Cocoanut palms produce
toddy all the year round, but during the rainy season the
produce is poor and scanty. Brab trees are of two species.
One is considered as the male kind and is called by the name
lendi. The other is considered as the female kind and is
named *pendi*. Both of these kinds yield toddy, the usual
seasons being from October to January and March to the end
of May. In the first season the yield is less while in the
second season it is more. Generally brab trees produce no
toddy during the rains. Date palms give a limited supply
during the months of November and December and an abund-
ant supply in March, April and May, but are barren during
the rest of the year. Sago palm which grows wild in the
jungles is generally tapped in the hot season

Average yield
of toddy per
tree

the tree, its position, the soil in which it is grown and on the
care bestowed on it and varies considerably at different
places from 100 to 30 gallons (*vide* proceedings of the Mhowra
Flowers Bill, 1892, B G G , Part V, page 337). But the average
production is said to be about 18 gallons (*vide* paragraph
146 of the Indian Excise Committee's Report, 1905 1906)

321 The toddy produce of all kinds of trees mentioned above is drunk in the raw state. Coconut toddy is drunk in the City of Bombay and the districts of Than, Kolaba, Ratnagiri and Kanara. Brab toddy is drunk in Bombay and in the Broach, Phana and Kolaba Districts. Date toddy is the favourite drink at all places where it is procurable. Consumption of toddy is entirely a matter of habit. While toddy is largely used in the Surat District and in some talukas of the Thana District, little is drunk in Broach, Ahmedabad and in Kara Districts. Again in the Deccan and Southern Maratha Country much toddy is drunk in Dharwar, Belgaum, Bijapur, Sholapur and Poona, while very little is consumed in Satara, Ahmednagar and Khandesh.

Consumption
of toddy

322 It is generally believed that freshly drawn toddy has no intoxicating property. Such would no doubt be the case if the juice were drawn early in the morning into perfectly clean vessels. But it is nowhere the custom to adopt this course except in cases in which sweet toddy (*nira*) is specially ordered. The pot into which the juice falls is always replaced on the tree after being emptied. The pot is thus almost invariably coated with old ferment and the fermentation at once extends to the juice which drops into the pot. The rate of progress of fermentation varies with the kind of palm

Alcoholic
strength of
raw toddy

The experiments made by the Chemical Analyst to the Government of Bombay have shown that toddy begins to ferment at once. Toddy drawn from a coconut palm is, two hours after removal from the tree as strong as the average German Beers (4.5 per cent. of proof spirit) four hours after removal from the tree it is stronger than London Porter (7.34 per cent. of proof spirit) and in twenty-four hours it becomes almost as strong as the strongest malt liquor imported (15.2 per cent. proof spirit). Date palm toddy four hours after removal from the tree is as strong as the lighter German Beers (4 per cent. of proof spirit) and twenty-four hours after removal it is as strong as London Porter (7.34 per cent. of proof spirit). (See Proceedings of the Mhowra Flowers Bill of 1892, BGG, Part V, page 89.)

323 In the Island of Bombay the toddy trees standing on the following plot of ground have been exempted by Government from taxation but in other respects the trees are liable to all the restrictions contemplated by the Bombay Abkari Act, 1878 —

Toddy trees
standing on
certain plot of
ground in the
Island of
Bombay ex-
empted from
tree tax.

Nos 566 and 567 in the compound of the Chapel in Nesbit Lane Brculla

(Vide G R, R D, No 3451, dated the 16th June 1881)

Toddy year

324. Under the orders contained in Government Resolution, Revenue Department, No 797, dated the 4th February 1903, all licences for the tapping of trees and selling of toddy (toddy shops, tree-foot booths, domestic consumption, toddy hawking and tapping licenses) are granted for the Revenue year (August to July) in all the districts in the Presidency proper except in the city of Bombay, in the Ratnagiri District and the coast talukas of the Kanara District (the Commissioner of Abkari's No 718, dated the 9th February 1903) In the latter mentioned two districts all toddy licenses are issued for the financial year, 1st April to 31st March (*Vide* the Commissioner of Abkari's Nos 720 and 721, dated the 9th February 1903, to the Collectors of Ratnagiri and Kanara respectively) In the Town and Island of Bombay the tapping and tree foot booth licenses are granted for the Revenue year and toddy shops and toddy hawking licenses for the financial year

CHAPTER XXIII

IMPORT, EXPORT AND TRANSPORT

Import of
vinegar need
not be res-
tricted (sec-
tion 9)

325. Government have ruled that although there can be little doubt that country vinegar, which invariably contains more or less alcohol, is technically spirit under the definition in section 3 (7) of the Abkari Act, it is neither necessary nor expedient to adopt with respect to it the precautions observed in the case of liquors ordinarily used as beverages The fact, that toddy containing the same amount of alcohol is not dearer than vinegar, makes it improbable in the highest degree that anyone would either import or purchase after importation vinegar with the object of distilling inferior spirit from it

The risk of loss to the revenue from vinegar being drunk
is no such evidence On the other hand, it is highly undesirable to interfere unnecessarily with the trade in vinegar for legitimate uses

For these reasons it is unnecessary to test consignments of vinegar imported into Bombay by sea or by rail for alcohol by the distillation process, and it is sufficient to examine them by test, smell and by watching the action of the liquid on an alkali If it is established by these tests that the liquid is undoubtedly vinegar, it should be passed as such without further exceptional treatment under the Abkari Act

(G R , R.D , No 9127, dated 19th Nov 1893)

326. Government have in their Notification No 3968, dated the 27th July 1922 (transcribed in paragraph 30 *supra*), exempted from duty toddy when transported under a pass from one part to another of certain Native States, through the intervening British territory

Transit of
toddy under
a pass from
one part to
another of
certain Indian
States through
the British
Territory

327. Government Notification prescribing the maximum quantity of toddy which may be transported, imported and exported without a permit, within, into and from the Presidency of Bombay will be found in paragraph 28 *supra*

Maximum
quantity of
toddy which
may be trans-
ported with-
out a permit.

328. Government have directed that due facilities should be afforded to licensed dealers in and consumers of toddy in the matter of obtaining transport permits and that it is unnecessary to insist on written applications being made by persons requiring transport permits for raw toddy to the officers authorized to issue such permits and that it will suffice if permits covering the transport of raw toddy are issued on verbal applications. All such applications and their disposal should be registered in books to be kept for the purpose by the officers to whom the duty of issuing permits is entrusted.

Permits and
special passes,
under
sections 13
and 17 to
be granted
on verbal
applications

(*Vide* G R, R D, No 9289, dated 31st December 1890,
and No 4512, dated 3rd July 1891)

CHAPTER XXIV.

MANUFACTURE, TAPPING LICENSES

329. The expression "to tap" has been defined by Bombay Act XII of 1912 in order to prevent any one from even pre-paring any part of a tree for the purpose of drawing toddy

Changes
made in the
Act by
Bombay Act
XII of 1912
and their ob-
ject

by the amended Act was the insertion of words "or licensed to be tapped" in section 20 of the Act. This latter provision enabled Government to levy duty on trees for the whole period for which they are licensed to be tapped whether the trees are actually tapped for the whole period or not

330. The licenses for tapping of palm trees and drawing of toddy therefrom issued in the Presidency proper are as follows—

Tapping
Licenses,
granted in the
Presidency

(1) License to tap and draw toddy from palm trees proper

for supply to licensed shop-keepers
Lahera

(2) License to tap and draw toddy for domestic consumption from not more than 5 cocoanut or brab trees or 10 date trees

(3) License to tap and draw toddy from palm trees free of tree tax, for domestic consumption in the Panch Mahals

(4) License to tap and draw toddy from palm trees in the Salsette Taluka of the Thana District for the supply of Toddy shops in the Town and Island of Bombay

(5) License to tap and draw toddy from palm trees for sale at tree foot booths only

Domestic
Consumption
Licenses.

331. Government have directed that Domestic Consumption Licenses, which conduce to the supply of toddy in a state in which fermentation is not far advanced, may be granted more freely than heretofore to owners of trees in all districts on payment of tree tax only. It should be understood that the proximity of a shop is not a valid reason for refusing a consumption license, and that there is no necessity whatever to restrict the grant of these licenses to persons who consider themselves too respectable to go to a shop. The limitations which it is necessary to observe are that the licensee has a sufficient number of dependents to consume the produce so that the license may not be used as a cover for illicit sales, and that, unless the Collector or Sub-Divisional Officer (now Superintendent of Salt and Excise) specially relaxes the restriction, all the trees under a license shall stand in one and the same survey number. This restriction is necessary in order to prevent illicit tapping under cover of the domestic consumption license.

(Vide G R, R D, No 4576, dated 11th May 1909)

Toddy
arrangements
in the Kaira
District

332 In the Kaira District permission has been granted to the inhabitants of the marginally noted villages to tap a limited number of trees for domestic consumption only on payment of a tree tax of annas 8 per tree per annum only. By G R R D, No 6739 dated the 26th September 1902 the Commissioner of Abkari has been authorized to grant similar permission in any other part of the Kaira District on condition that a tree tax of annas 8 per tree be levied. No booths are to be granted. If shops are set up for the sale of toddy a license fee of Rs 10 a year is required.

(Vide G R, R D, No 6209 dated 31st August 1886 .
and No 6739 dated 26th September 1902)

333 The tapping of toddy trees and consumption of toddy are brought under control in the Panch Mahals, the orders of Government in this respect being as follows — Toddy arrangements in the Panch Mahals

- (1) One tree for every two toddy drinkers to be allowed free of tree tax and without license fee for each household for domestic consumption
- (2) A tree tax of annas 4 per tree tapped for sale to be levied
- (3) Tree foot booth licenses to be granted at Re 1
- (4) No shop licenses to be issued
- (5) Preventive staff to be entertained for the toddy season only which in the Panch Mahals lasts from March to June—
 - (a) to prevent the tapping of trees in excess of the licensed number,
 - (b) to prevent the sale of toddy,
 - (c) to challenge and restrict free licenses,
 - (d) to recommend tree foot booths where needed

(Vide G R, R D, No 992 dated 1st February 1911)

Note—The Government of India have remitted the fees chargeable under the Court Fees Act 1870 on applications for the grant of licenses to tap toddy trees for domestic consumption in the Panch Mahals District

(Vide G R, R.D, No 6250 dated 6th July 1914)

334. The Kalparaj occupants, inhabiting the south-east tracts of the Surat District have been granted the concession of tapping toddy trees on their own land on payment of a nominal fee, because it is considered that in these malarious tracts a certain amount of stimulating drink is necessary for the preservation of health and that it is desirable that the Kalparaj tribes who are habituated to drink toddy fresh or fermented and to whom even a low price is prohibitive should be permitted to obtain a bare sufficiency of toddy for their own consumption at a nominal cost Special concession to the Kalparaj tribes in Surat District

335. In granting the concession Government directed that care should be taken that the people to whom this concession is made actually consume the toddy and do not sell it, and that it is not appropriated by their creditors. The concession should be regulated by the following rules — Kalparaj rules

1 Tapping licenses for date trees at the nominal rate of two annas* per tree may be granted in the talukas of

*It was decided in Government Resolution No 4398, dated 23rd June 1900 that the distinction between Kalparaj and other tree owners should be abolished gradually by levelling up the tree tax. The Kalparaj rate has accordingly been gradually raised to be 1-4-0 in Pardi, 1-1-0 in Chalkhi, 1-4-0 in Lohar East and 1-8-0 in Belsar West but Government have in their Resolution No. 4276, dated 11th May 1909 directed that the tax should remain fixed at these rates until further orders

Chikhli, Bulsar and Pardi to persons of the following classes — Dublas, Chodhras, Naikas, Dhondias, Kotwalas, Gamets, Kolis, Bharvads, Dheds, provided they are Khatedar or Halis of Khatedars, provided also that the trees are growing on their own land in the former case, or in their employer's land in the latter case, whatever the caste of the employer

2 The privilege is to be allowed to the extent at one time of half tree per adult member of the applicant's family, provided that the number of trees allowed within the year to each family shall not exceed ten (10) as a maximum

A B—For the purposes of this rule Government directed that the Commissioner of Abkari should define the age of an adult for the guidance of the local officers. The Commissioner has therefore ordered that the minimum age of an adult should be fixed at 15 years in ascertaining the number of members of a family of the Kalipara tribe

(Vide the Commr's letter No 3487, dated 25th May 1885 to the Collector of Surat)

be granted
e applicant,
Patel and
Talati that the case comes within these rules, that the trees are growing on his or his employer's land, as the case may be, and that they have been duly marked and numbered. If no such certificate is presented with the application the Mamlatdar should call for a report

4 Trees tapped under these rules are to be for the domestic use of the holder only. If any holder sells toddy or otherwise transfers the privilege, the pass may be summarily cancelled

5 Licenses to sell at the tree foot to be no longer issued and no sale allowed except in shops which have paid the special shop fee

6 The Mamlatdars to keep in a separate file of all passes issued under these rules and to forward copies to the Talati concerned and to the Abkari Inspector

7 The village officers are to be held specially responsible that no pass is taken out under these rules, except by persons entitled to them, and that the benefit of them is *bona fide* enjoyed by the same. The Mamlatdar and his establishment on tour are expected to ascertain that the rules are in no way abused

8 A tapping license under these rules may be refused or cancelled by the Collector for reasons recorded

(Vide G R, R D, No 9887, dated the 15th Decem-
ber 1884, and No 3141, dated the 8th April 1885)

335. These Kaliparaj tribes are not to be given licenses in the regular form because in that case it would be necessary under section 31 of the Act to require each licensee to execute a counterpart agreement on a stamped paper and the cost of the stamp would make the concession to the Kaliparaj almost nugatory. The Commissioner of Customs, Salt, Opium and Abkari, therefore, directed that simple passes in the Form prescribed by him may be issued, allowing the holders to draw juice from certain specified trees for their domestic use. These passes should be revokable at any time before the end of the year at the pleasure of the Collector.

Licenses to be issued to the Kaliparaj tribes

(Vide the Commr's letter No 5401, dated 1st August 1885, to the Collector of Surat)

337. There is no objection to grant to a person the trees licensed to be tapped by whom have been exhausted a fresh license during the same year for other trees on payment of tree tax at the prescribed rate provided that the number of such licenses to be granted in one year is limited to two and that the second one is not given until after the lapse of three months from the issue of the first. There is also no objection to the concession being extended to *bond fide* landholders and Halis in Inam Villages.

Fresh licenses may be issued to the Kaliparaj tribes, on payment of tree tax

(Vide the Commr of Abkari's Nos 835 and 940, dated respectively the 12th and 18th February 1886, to the Collector of Surat)

338. The concession granted by G.R. R.D. No 973 dated the 5th February 1886, namely of levying a lower rate of duty (tree tax) with a view to encourage the manufacture of vinegar in the Surat District having been abused by the persons concerned has been withdrawn and the grant of licenses for such manufacture (regulated by the Commissioner's Order No 4762, dated the 12th September 1891) has been discontinued under the orders of Government in the Revenue Department, No 3271, dated the 3rd April 1912.

Licenses granted in Surat for the manufacture of vinegar discontinued

339. Government have ordered that the tapping licensees should mark the trees themselves and the Excise staff should see that the work is properly carried out. The Revenue staff should be relieved of the duty of marking the trees and the remuneration they now get for the purpose should be discontinued. This change should apply to all districts and it should be brought into force from 1st April 1922.

Orders regarding marking of toddy trees

(G.R., R.D., No 1291 C, dated the 8th March 1922)

340. The manufacture of *gul* in the Presidency proper from the juice of toddy trees is regulated in accordance with the rules and the license form published in Government

Manufacture of Gul from toddy

Notification, Revenue Department, No 1009 O, dated the 10th March 1923 (*see* paragraph 50 *supra*) The Commissioner's Notification No 171 2, dated the 18th November 1920, on this subject has been cancelled by his Notification of the 3rd April 1923

2 Government have approved of the following scale of expenditure on account of each factory —

	Rs
1 Sub Inspector	85 per cent per
Conveyance allowance for the Sub	mensum
Inspector	10
Hire of tent	25
2 Peons at Rs 20 each	40
Hutting charges for the peons	10
Contingencies and travelling allow	
ance	30
	<hr/>
	200
	<hr/>

3 Government have directed that pending further orders half of this expenditure will be borne by Government. If the factories are in the same taluka and not far from one another the Sub Inspector should look after them with two peons attached to each factory. The pay of the Sub-Inspector in charge will be Rs 70—5/2—100. The establishment will be entertained only for the working season i.e. for 7 months from 1st November. The conveyance and travelling allowances should be granted only if there is more than one factory and the staff has to cover considerable areas.

4 As Government have to bear half the cost of the excise staff maintained at each factory no factory should be opened without their sanction. In applying for this sanction the Commissioner should indicate the source from which the expenditure can be met.

5 The tapping of trees for toddy shops or booths should not be allowed within a radius of two miles from a *gul* factory. All toddy shops and booths should be prohibited within the same area.

6 The Excise Officer in charge of the factory should maintain an account of all toddy brought into the factory by each licensee and of the *gul* manufactured therefrom.

(*Vide* G R, R D, No 1009 O dated the 10th March 1923)

CHAPTER XXV

SALE

341 The privilege of selling raw toddy is granted in the Presidency proper under the 'Separate licensing system' The system under which the privilege of sale is granted

342 Under the separate licensing system three kinds of licenses are allowed — kinds of licenses issued under the separate licensing system

(a) Shop licenses

(b) Tree foot booth licenses and

(c) Toddy hawking licenses

Licenses of the first two kinds are granted in most of the districts while those of the third kind are granted in Bombay Surat and some other large towns only

SEPARATE LICENSING SYSTEM

Town and Island of Bombay

343 The toddy shop licenses issued in Bombay are divided into two classes namely privileged and non privileged under the same orders and in accordance with the same principles as have been explained in the case of foreign liquor on licenses issued in Bombay (*vide* paragraph 186 *supra*) The privileged class of licenses are renewed to the existing holders thereof at an average fee based on the auction bids of the neighbouring non privileged shops while the non privileged class of licenses are disposed of by auction on the expiration of the term for which they are granted Classes of toddy shop licenses issued in Bombay and the manner of their disposal

344 The shop keepers may or may not tap any trees for themselves They may obtain their supplies of toddy from any tapper who has taken out a license for the supply of toddy to shop keepers and toddy hawkers Shop keepers are not required to tap trees on their own account

345 Government have directed that Tree foot booth licenses should be disposed of by auction upset prices should be fixed for each booth at the discretion of the Collector and Disposal of Tree foot booth licenses

(*File* G R R D No 1291 C, dated 8th March 1922)

The maximum number of these licenses is fixed at 100 (*vide* G R, R D, No 3498 dated 28th June 1887 and paragraph 2 of the Commissioner's No 2993—31 Confil dated 4th June 1887) A tree foot booth keeper must tap trees on his own account and must not sell toddy except at the foot of the tree specified in his license

346 The toddy hawking licenses are annual and are granted to applicants approved by the Collector on payment of a fee of Rs 10 per annum The maximum number of Toddy hawking licenses

these licenses is fixed at 50 (*vide* G R, R.D., No 3144, dated the 29th April 1886) Each of these licenses is supplied with a badge marked "Licensed Toddy Hawker No" and he is required under the terms of his license to always carry with him that badge and his license while hawking toddy A deposit of Rs 5 is taken from each hawker for the due return of the badge on the expiration of the term of the license

Mofussil

Disposal of
toddy shop
licenses in
the mofussil
except in
the districts
of Kaira
Panch Mahals
and a part of
the Surat
District

347. Except in the districts of Kaira Panch Mahals, and a part of the Surat District toddy shops are disposed of under a system of unrestricted auction The shop keepers make who get tapping licenses d on payment of tree- the sale of toddy at shops As regards toddy arrangements in Kaira and the Panch Mahals please see paragraphs 332 and 333 above

System in
force in
Surat City
and talukas
of Olpad and
Chorasi

348 The system of granting shop licenses in the Surat District is practically the same as that described above with this difference that in the talukas of Olpad and Chorasi including the city of Surat shops are disposed of by the tender system' under which the Collector has to fix a maximum and minimum number of trees for each shop and to receive tenders only between these limits The minimum number is to be the average number of trees tapped during the last three years and the maximum number is to be fixed by the Collector in each case In the event of unexpected increase in demand or an unexpected decrease in the yield of trees due to seasonal conditions the Collector has been authorized by Government to increase the maximum fixed by him The maximum tender rate is fixed for each shop or group of shops similarly situated and offers below such rate are rejected The minimum rate is based on the experience of the last three years (*Vide* G R R.D. No 8153 dated the 16th June 1923) There is no vend fee nor a maximum selling price for retail sale

Time limit
for destruction
of toddy
cancelled

349 Government have, in their Resolution in the Revenue Department No 9300 dated 1st February 1924 cancelled the orders issued in G R, R.D., No 1627, dated 16th June 1921 regarding destruction of stale toddy remaining unsold in toddy shops

Object in
granting tree
foot booth
licenses

350 The tree foot booth licenses are granted for the express purpose of affording a ready supply of freshly drawn toddy in which fermentation has advanced comparatively little and which is therefore of low intoxicating strength In order that these licensees may not compete with shops which have to bear higher charges they are restricted to the tapping of not more than 50 trees Government have ordered

that these licenses should be sold by auction. Upset price should be fixed for each booth at the discretion of the Collector and maximum selling price should be abolished.

(G R, R D, No 1291 C, dated 8th March 1922)

351. Government have directed that with a view to encourage the drinking of unfermented toddy the Toddy hawker's licenses should be granted more freely than hitherto, but in order that the justification for the grant of these licenses, namely, that the toddy should be fresh drawn, may so far as possible be realized, they should be given only when a valid demand for them arises, and only in towns of some size, say, of 20,000 or more inhabitants, the conditions should require that the toddy shall be drawn by the hawker himself or his authorized agent or bought fresh from a tree foot booth, not from a shop, and that it shall not be hawked more than 14 hours after it has been drawn. The hawker who taps for himself should not be licensed to tap more than 25 trees, as any larger number would be more than could be managed properly by one man who tapped and travelled about the city to sell the produce within 12 hours after extraction. The fee for a hawking license should be fixed at Rs 10.

(*vide* G R, R D, No 4576, dated 11th May 1909)

It has been decided to give hawking licenses in the following towns in addition to the cities of Ahmedabad and Surat —

Broach	Ahmednagar
Hubli	Gadag
Barsi	Bijapur
Poona	Satara
Bandra	Sholapur
Belgaum	Dharwar
Pandharpur	

(*vide* G R, R D, No 6180, dated 5th July 1909 and the Commr's No 1618—18 dated 12th February 1919)

352. Government have under section 17 of the Bombay Abkari Act 1878 prescribed a certain maximum quantity of toddy which may be sold by retail at one and the same time and to one and the same person in the aggregate on any one day without a permit in different areas in the Bombay Presidency specified in their Notification transcribed in paragraph 37 *supra*.

Maximum quantity of toddy which may be sold to any one person on any one day without a permit.

Note—Rules regulating the grant of special orders for the occasional sale of toddy in quantities exceeding those mentioned in the Notification referred to in the above paragraph will be found in paragraph 80.

than eight consecutive days and shall then allow the tree an entire rest for an interval of eight consecutive days before again attempting to draw toddy from it.

(6) That in the event of any breach of condition (4) or (5) by the renter or by any other person on his behalf, the Collector shall be at liberty to withdraw at once the privilege of drawing toddy from the trees in respect of which such breach has been committed and no compensation shall be given in such cases.

(7) Should more than 5 per cent of the date trees tapped by the renter wither or die whilst being tapped or within a period of three months after the date on which the renter's privilege expires, whether such tree or trees wither or die from natural cause or otherwise, he shall pay to the Collector for each such tree over and above the said limit of 5 per cent such sum of money as the Collector may demand, but which shall not be less than the amount of tree tax at the time in force in the renter's district on each date tree, nor more than the equivalent of tree tax for two years.

(8) The renter shall deposit with the Collector a sum of money equal to 5 per cent of the value of the trees rented by him, as estimated at the rate of Rs 10 per tree, and from this amount the Collector shall be at liberty under the preceding rule to deduct the value of the trees in excess of 5 per cent that may wither or die.

the privilege is granted are not infringed in any way

(Vide G R, R D, No 8560, dated 30th July 1923)

354. The Mahars of Pimpri in the Haveli Taluk of the District are not to be exempted from the payment

Mahars should be required to pay in future for the time being in force. The case of the J and other villages in the Bubar Taluka, who do the trees growing on their service lands for the not for sale, may be similarly treated.

There must be a large number of cases in the Presidency in which persons holding lands able to tap toddy producing trees grown on lands without license or payment of fee. The enactment of the Bombay Abkari Act, 1923 is highly desirable that all these cases should be

358 In the Surat and Thana districts the tree tax (*bud dene*) on palm trees in occupied holdings should be remitted. Trees in unoccupied lands should be rented either by auction or at a rate to be fixed by the Collector in such cases as he finds auction to be impossible. But the general rule should be sale by auction of the yearly lease of all toddy producing trees by villages. If land on which such trees stand is asked for occupancy, the Collector should proceed under section 62 of the Land Revenue Code and Rule 96 to dispose of Government rights in the trees together with the occupancy, putting the market value of the trees as an upset price.

(G R, R D, No 3117, dated 2nd June 1887, and No 6019, dated 7th September 1887.)

359. Abkari contractors are liable to the payment to owners of trees in private lands of a fee for the use of the toddy trees owned by them in addition to the Abkari tax, and there appears to be no reason whatever for exempting farmers from the payment when the trees happen to be the property of Government. Accordingly in addition to the tree tax leviable under the Abkari Act a fee should be levied at the rate of one anna per tree for permission to tap toddy trees growing in reserved or protected forests or in the beds of tanks or on the banks of canals and waste lands in charge of the Irrigation Department. The fees should be collected by the Abkari Department. These orders do not authorize the levy of the fee on trees situated in Government waste or unoccupied land.

Levy of a fee for permission to tap toddy trees in reserved or protected forests etc

(G R, R D, No 3479, dated 30th April 1884, and No 4708, dated 16th July 1888.)

6th March 1911.)

CHAPTER XXVII

DUTY ON TAPPING OF TODDY TREES

360 The Abkari Act extends to the whole Presidency of Bombay and section 20 enacts that "for every toddy produced from any tree from which toddy is drawn the tax of Rs 100" Trees tax leviable on every toddy.

This enactment overrides the provisions of all *sanads* and *lowls* and Government resolutions not saved by the Act, and makes every toddy producing tree in the Presidency liable to such duty as Government directs. (Advocate General's No 116, dated 31st December 1880, and No 34 dated 5th August 1881, vide G R, R D No 354, dated 18th January 1881, and No 4750, dated 16th August 1881.)

dy

Previous
sanction of
Government
for introduc-
tion of tree
tax rates
necessary
Rates of tree
tax how
fixed

361. The sanction of Government, which is necessary to legalize measures for the introduction of tree tax rates, etc., should be obtained before and not after they have been introduced (G R, R D, No 7103, dated 2nd September 1885)

362. The rates charged per tree tapped vary materially in different districts and even in parts of the same district. In fixing the rate of tree tax the general productiveness of the trees in particular areas and the capacity of the people to pay are generally taken into consideration

Rates of tree
tax in force

363 The rates of tree tax in force on 1st April 1924 on cocoanut, brab, date and wild palm trees in the various districts in the Bombay Presidency proper are as shown below

Serial No	District	Tree tax rates on		Remarks.
		Cocoanut and brab	Date and wild palms	
		Rs a p	Rs a p	
1	Ahmedabad	5 0 0	2 0 0	
2	Kaira	(a) 0 8 0	(a) 0 8 0	(a) Kaira District and Derolli Amadra and Indran villages of Modasa Mahal of Ahmedabad District
3	Panch Mahals		0 4 0	
4	Broach	5 8 0	2 8 0	
		(b) 7 0 0	(b) 4 0 0	(b) Surat city and 10 miles round.
		(c) 5 8 0	(c) 2 8 0	(c) Olpad Taluka beyond 10 miles from Surat city
		(d) 6 0 0	(d) 3 0 0	(d) Jalalpur Taluka and 33 coast villages of Bulsar Taluka
		(e) 5 0 0	(e) 2 0 0	(e) Pardi Taluka
		(f) 4 8 0	(f) 1 8 0	(f) Bulsar Taluka exclusive of 33 coast villages
		(g) 1 1 0	(g) 1 0 0	(g) Bardoli Taluka and part of Mandvi Taluka south of the Tapti.
5	Surat	(h) 1 0 0	(h) 0 4 0	(h) Part of Mandvi Taluka north of the Tapti
		(i) 3 0 0	(i) 1 0 0	(i) Chikhli Taluka
		(j) 6 0 0	(j) 2 0 0	(j) Dangs
			(j 1) 1 0 0	(j 1) Chikhli Taluka for Kalipara]
			(k) 1 4 0	(k) Pardi and Bulsar east for Kalipara]
			(k 1) 1 8 0	(k 1) Bulsar west for Kalipara]
		(l) 1 0 0	6 0 0	(l) Salsette and Bassein talukas
		(m) 10 0 0	5 0 0	(m) Mahim Taluka
6	Thana	(n) 7 8 0	3 0 0	(n) Dahadu Taluka
		(o) 5 0 0	2 0 0	(o) Umbargaoon Petha
		(p) 9 0 0	3 0 0	(p) Rest of the district and Jawhar State
7	Bombay	1 0 0	6 0 0	
8	Kolaba	(q) 12 0 0	6 0 0	(q) Panvel and Bagayat part of Alibag Taluka
		(r) 9 0 0	3 0 0	(r) Rest of the district and Sudhagad Mahal
9	Ratnagiri	8 0 0	3 0 0	
10	Kanara	8 0 0	3 0 0	

Serial No	District	Tree tax rates on		Remarks
		Cowpurt and leah	Date and wild palm	
		P a s p	P a s p	
11	Dharwar	6 0 0	3 0 0	
12	Belgaum	6 0 0	3 0 0	
13	Bijapur	6 0 0	3 0 0	
14	Chiklapur	6 0 0	3 0 0	
15	Salara	6 0 0	2 0 0	
16	Poona	6 0 0	3 0 0	
17	Ahmednagar	6 0 0	3 0 0	
18	Nasik	6 0 0	2 0 0	
19	West Khandesh	6 0 0	2 0 0	
20	East Khandesh	6 0 0	2 0 0	

364 In cases in which payments on account of tree tax cannot be conveniently made by the licensees direct into Government Treasuries, the tree tax should be collected by the village officers (G R, R D, No 2091, dated 12th March 1885)

Village Officers to collect tree tax if licensees cannot pay it direct into Treasuries

CHAPTER XXVIII

FARMING SYSTEM

PROVINCE OF SIND

364A. The provisions of section 23 have been applied to the undermentioned areas in the Province of Sind —

Toddy arrangements in Sind Farming system

- (1) The area contained within the Municipal limits of the City of Káráchi
 - (2) The area contained within the limits of the Deh of Malir, táluks Karáchi
 - (3) The area contained within the Municipal limits of the Town of Kotri, táluks Kotri
- (Vide G R, R D, No 4412, dated 22nd August 1879)

- (1) The area contained within the Municipal limits of the City of Hyderabad
 - (2) The area contained within the limits of the Deh Berahani, Tapo Kathri, táluks Hyderabad
- (Vide G N No 1900, dated 6th March 1883, page 218, B G G, Part I, dated 8th idem)

- (1) The area contained within the limits of Dehs Dandano and Lahori in the Lárkana Táluks of the Lárkana District

(Vide G N No 6270, dated 2nd August 1905, page 968 B G G, Part I, dated 3rd August 1905)

364B. The tapping of date trees for toddy is practically confined to the town and suburbs of Karachi where the right to draw toddy is farmed out every year by auction. A few date trees are also tapped at Kotri, Jhumpir, Sukkur and Larkhāna but the revenue derived is insignificant.

(G R, R D, No 3226, dated 27th March 1908)

SETTLEMENT OF ADEN

Toddy
licenses in
Aden

365 Toddy from Dome palms in the village of Hiswa may be drawn, sold and possessed, subject to the conditions of a License sanctioned by Government.

(Vide G R, R D, No 1484, dated the 11th Feb 1908)

CHAPTER XXIX.

INTOXICATING DRUGS.

I—HEMP DRUGS

Descriptions
of hemp
drugs

366. Hemp drugs are the narcotic products of the hemp plant (*Cannabis sativa or indica*) and fall under three main categories which may, generally speaking be defined as follows —

Ganja consists of the dried flowering tops of the cultivated female hemp plant which have become coated with resin in consequence of having been unable to set seeds freely.

Charas is the name applied to the resinous matter which forms the active principle when collected separately.

Bhang, *siddhi*, *sabri* and *patti* are different names applied to the dry leaves of the hemp plant, whether male or female, cultivated or uncultivated.

(Vide G I R No 1369 Ex., dated the 21st March 1895)

Different
kinds of pre-
parations of
bhang, and
ganja

367. The preparation of *bhang* which is drunk in a liquid form is called "*bhang*" or "*ghota*". It is prepared by pounding *bhang* with spices and sugar and diluting the same in milk or water. The other preparations usually retailed are known by the names of *mazum*, *yakuti*, *gulkand*, *shrikand* and *halwa*. These are different compositions of spices which are mixed ' ' ' ' and boiled in milk or ' ' ' ' *ganja* in use in the ' ' ' ' a ' ' It consisted principally of a gruel made from *jawari* and contained a comparatively small proportion of hemp and a little *tomica*. After brewing it had to be kept a day, when water was added and it was drunk. The manufacture and sale

of this drug (*bong*) without a license had been prohibited by G N No 1226 dated 5th February, 1909, page 148 B G G, Part I of Cth idem

368 All the drugs and preparations mentioned above are included within the definition of "Intoxicating Drug" as given in section 3 clause 9 of the Bombay Abkari Act, 1878, as amended by the Bombay Act V of 1901. Cocaine has also been held by the Bombay High Court as being included within the definition of "Intoxicating Drug" (*vide* Criminal Ruling No 7, dated the 16th June 1903) and it has now been specifically declared by Government, under the powers vested in them by the proviso to clause (9) of section 3 of the Bombay Abkari Act 1878 as amended by Bombay Act XII of 1912, to be "intoxicating drug"

(*Vide* G N No 552A dated the 25th February 1921)

369. *Ganja* and *charas* are used principally for smoking and *bhang* principally for the preparation of a drink as stated above

370 Prior to 1893 the production of hemp drugs was not subject to definite control and quantitative duties in the Presidency of Bombay. In 1893 a Commission was appointed under the orders of the Government of India to enquire fully into the cultivation of the hemp plant in India and the manufacture and consumption of hemp drugs. The orders passed by the Government of India on the conclusions arrived at by the Hemp Drugs Commission with a view to improving the Excise Administration of hemp drugs of the Presidency of Bombay, were the following —

- (1) That the cultivation of hemp should not be permitted without a license
- (2) That the area under cultivation of hemp should be restricted ^(a) It should be as small compact and clearly defined as possible in order to facilitate supervision and control ^(a)
- (3) That arrangements should be made for the supervision of the manufacture and storage of the drugs.
- (4) That a fixed duty should be imposed on *ganja*, and also if possible on *bhang* in addition to the fees for the licensed vend of these articles and that where refuse *ganja* is used as *bhang* it may be necessary to treat *bhang* as *ganja* otherwise the *ganja* administration will be imperilled
- (5) That import export and transport duties are not required except in the case of imports from such

[*]—[*] For this addition see G R R D No 413* dated the 25th May 1896

Orders of the Government of India on the conclusions arrived at by the Indian Hemp Drugs Commission

Native States as do not assimilate their system to that in force in British India Imports from such States should as far as possible be prohibited

- (6) That the wholesale and retail vend should be kept distinct, because if both retail and wholesale vend is in the same hands, the holder has a practical monopoly which is not desirable These orders have been subsequently amplified as follows —

‘ The object to be kept in view is the avoidance of objectionable monopolies In districts where the demand for hemp drugs is considerable and wholesale business is conducted on an extensive scale it is desirable that the wholesale business should be separated as far as possible from the retail vend In districts, however, where the business is small and there is a danger of the arrangements for wholesale vend falling entirely into the hands of one or two individuals and thereby creating a complete monopoly of supply to the detriment of the retail vendor and the consumer, it may be advisable to give wholesale licenses to retail vendors and permit them to import wholesale for the supply of their own shops and of those of other retail vendors” (Vide letter from the Govt of India Fin and Com Dept No 3156, S R, dated the 28th July 1896, G R, R D, No 6637, dated the 24th Aug 1896)

- (7) That shops licensed for the sale of intoxicating drugs should be sold separately and not sold at all unless a sufficient sum is bid for them [*] and that one man should not be precluded from bidding for several shops [*]
- (8) That licenses for the sale of hemp drugs should not be granted to females
- (9) That sale of intoxicating drugs to children and insane persons should be prohibited
- (10) That in Municipal Towns no shop for the sale of hemp drugs should be opened without consulting the Municipal Committee, and in rural centres notice of the intention to open a shop should be given and any objection to the establishment of a shop which may be brought forward should be considered, no shop being opened unless there is a real demand for the drug

[*]—[*] For this addition see G R, R D, No 4137, dated the 25th May 1896

- (11) That maximum of possession should be fixed at 5 tolas for *ganga* and *charras* at 1 1/4 seer for *Uting* (Vide Govt. of India Resolution No 1700 Ex., dated the 21st March 1895 Financial Dept.)

371. In order, however, to enable the Government to give complete effect to the above orders it became necessary to amend the Bombay Abkari Act V of 1878. The Act was accordingly amended by the Bombay Act V of 1901, and further amended by Bombay Act XII of 1912 which enabled Government—

- (a) to prohibit, except under license, the cultivation of the hemp plant and the production or preparation therefrom of hemp drugs (vide section 14),
- (b) to impose direct quantitative duties on intoxicating drugs produced or manufactured within or imported into, or exported from, or transported from place to place within the Presidency of Bombay (vide section 19),
- (c) to establish bonded or other warehouses for the storage of intoxicating drugs so as to enable the duty thereon to be paid on issue from the warehouses for consumption (vide section 15)

The orders of the Government of India on other points were carried out by insertion of the necessary clauses in the licenses and by the issue of the rules, notifications and executive orders cited in detail in the following chapters

CHAPTER XXX

IMPORT EXPORT TRANSPORT AND POSSESSION

IMPORT

372 Under section 9 of the Bombay Abkari Act 1878, as amended by Act V of 1901 and by Bombay Act XII of 1912, the import of hemp or any intoxicating drug into any part of the Presidency of Bombay is prohibited, except by license, and the import of such drugs is covered by the following rules:—

Ex Salt and
half in
accordance with rules printed in paragraph 65 *supra*

Note 1—Government have directed that *bona fide* travellers coming from foreign territories and passing through the Presidency shall be exempted from the above rules.

Note 2—Notification No C 1277, dated 5th April 1922, prescribes the limit of import without a pass irrespective of the —
has been paid or not —
190^a quoted in the al.
traveller may import g.
thereof from foreign territory without payment of duty. Both the Notifi-
cations are therefore necessary and Notification No 5000
April 1918 (now No C 1277) —
executive or
September 1st
31st January

Places from
which hemp
drugs may be
imported

373. Under the rules referred to in paragraph 372 above which are applicable to the Presidency proper only *ganja* may be imported from any province in British India and *bhang* from the Punjab or the United Provinces. Importation of *charas* is prohibited in the Presidency proper.

References to
Government
Notifications
on the sub-
ject of im-
port export
transport and
possession of
hemp drugs

374 Government Notifications regulating the following matters connected with import export, transport and possession of hemp drugs will be found in the paragraphs mentioned against them —

(1) Prohibition of import or export of *charas* or any preparation or admixture thereof into or from and the transport of *charas* or any preparation or admixture thereof within any part of the Bombay Presidency, excluding Sind and Aden (Vide paragraph 26)

(2) Prescription of the maximum quantities of *ganja* and *bhang* and preparations or admixtures thereof (and in the case of Sind and Aden the maximum quantity of *charas*) which may be transported within or imported into or exported from the Bombay Presidency without a pass (Vide paragraph 28)

(3) Exemption from payment of duty all excisable articles, imported, exported, transported, etc., by or on behalf of Government (Vide paragraph 40)

(4) Exemption from duty *ganja* and *bhang* transported under passes from one part to another of certain Indian States through the intervening British territory (Vide paragraph 30)

(5) Prohibition of possession of *charas* or any preparation or admixture thereof by any person within the limits of the Bombay Presidency excluding Sind and Aden (Vide paragraph 35)

(6) Rules regulating the import of intoxicating drugs into Aden (Vide paragraph 83)

EXPORT

Export of
ganja and
bhang from
the Presi-
dency proper

375 Export of *ganja* and *bhang* from the Presidency of Bombay is regulated by rules contained in paragraph 65 *supra*. Under the said rules the Deputy Comm-

or to Possessions of Foreign Powers in India, on production of no-objection certificates from the Fiscal authorities of the place of import. Hemp drugs deposited in the bonded warehouse at Bombay only are, under the said rules, permitted by the Collector of Customs to be exported by sea to foreign countries beyond India.

Note 1—The Baroda Government have authorized the Subas of the Narmad, Baroda, Kutch and Amreli Divisions and the Assistant Subas of the Baroda Division of H. H. the Gaekwar's territory to grant the written permission required to be produced before exportation of any intoxicating drugs from the Bombay Presidency to the said territory (Letters Nos. 13267 and 15515, dated respectively the 24th Aug. and 7th Oct. 1920, from the President at Baroda).

Note 2—Export of charas from British India to Egypt, Palestine, Turkey and Mesopotamia has been prohibited under section 19 of the Sea Customs Act, 1874. (Fide Govt. of India Com. Notifn. No. 7463 of 30th October 1920).

Note 3—Export of cannabis Indica (*bhang* or *cdays*) to Egypt is prohibited. In this connection Government of Bombay have directed that instructions contained in paragraph 2 of the letter from His Majesty's High Commissioner for Egypt and Sudan to the address of the Government of India—Financial Department (Customs), transcribed below should be followed—

"The Egyptian Government would therefore much appreciate any action which the Government of India may see fit to take tending to prevent or discourage the export of this drug to Egyptian territory, and would be grateful if, in cases where it may not be possible to withhold

No. 1000, dated 16th July 1923)

376 Hemp drugs exported from British India to foreign countries are not entitled, under the orders of the Government of India to any drawback or refund of duty paid on the drugs so exported, the Supreme Government having observed as follows—

Refund of duty not allowed on export of hemp drugs to foreign countries

"These drugs are not articles of which the production should be encouraged in British India for consumption in other countries and there is no necessity to make special arrangements to favour the exporter or the foreign consumer of such drugs by allowing the export to be made free of duty. A tax on the consumption in foreign countries of hemp drugs produced in British India may be regarded, as in the case of opium, as a legitimate source of revenue."

(Vide para 7 of letter No. 3156 S R, dated the 28th July 1896, from the Govt. of India, Fin. and Com. Dept., embodied in G R, R D, No. 6637, dated the 24th Aug. 1896.)

377. The Government of India have also directed in their letter just quoted that no remissions or refund of duty should be allowed on *ganja*, *charas* or *bharg* exported from the Presidency to Native States, except in so far as the remission or

Refund of duty to Native States

refund may be in accordance with any convention or agreement entered into with any Chief for the protection of the revenue of the British Government by the regulation of the production and sale of the drugs within his State

Note—The States mentioned in the Schedule to the Act are not bound by this provision.

Exemption from duty

Ganja and bhang transported for use at the Government Medical Stores Bombay, exempted from duty

378. *Ganja* and *bhang* transported for use at the Government Medical Stores, Bombay, have been exempted from the transport duties to which they are liable under section 27 (now 19) of the Bombay Abkari Act, 1878, on the following conditions —

* That the Storekeeper to Government, before bringing the *ganja* to Bombay, should inform the Collector thereof of the quantity to be brought, the place from which it is to be brought and the route to be taken in transit,

That the Collector should, on receipt of this information, issue a permit without charge and this permit should eventually be returned to the Collector with a certificate from the Medical Storekeeper to Government showing the quantity of *ganja* received at the Medical Stores under the permit

(G R, R D, No 7885, dated 26th Oct 1893)

Ganja and bhang exported for use at the Government Medical Stores Madras, exempted from duty

379. *Ganja* and *bhang* exported for use at the Government Medical Stores, Madras, are exempted from the export duties to which they are liable under the rules issued under section 27 (now 19) of the Abkari Act on the same conditions as are imposed in the case of the Government Medical Stores, Bombay, under Government Resolution No 7885, dated 26th October 1893

(G R, R D, No 703 dated 27th Jan 1891)

No objection certificates to be dispensed with in the case of export or transport of intoxicating drugs for the use of Government Medical institutions

380. Government have directed that the requirement relating to the production of a no objection certificate should be dispensed with in the case of intoxicating drugs exported from or transported within the Bombay Presidency for *bona fide* use in Government Medical institutions provided that the controlling Medical Officer certifies to that effect and intimates the fact to the Chief Excise Authorities of the places from and to which the drugs are to be exported

(G O, R D, No 11119, dated 21st Oct 1919)

CHAPTER XXXI

CULTIVATION AND MANUFACTURE

381 Cultivation of hemp (for *ganja* only) is permitted in the Presidency proper in four villages in the Nagar Taluka of the Ahmednagar district. In Sind cultivation is permitted (for *blarg* only) in a single village (Bilak) in the Siwan taluka of the Larkana district. There is no local production of *charas* either in the Presidency proper or Sind. Cultivation of *ganja* or *blarg* is carried on under licenses in form H.D. 1 which are issued free of charge and the licensed cultivators may either sell their standing crops to licensed manufacturers or may on obtaining a license in form H.D. 6 themselves harvest their crops on their own account. In either case the harvesting of the crops and manufacture of *ganja* or *blarg* as the case may be must be carried on with the permission of the local Excise Officers and under their supervision. All drugs manufactured are required to be stored in bonded warehouses which have been established near the places of manufacture. There is at present one such warehouse in each of the districts of Ahmednagar and Larkana.

382 With a view to put an end to the gambling in *ganja* which enriched the middlemen at the expense of the cultivator and frequently resulted in the destruction of the latter's property after it had remained unsold in a warehouse for two years thus rendering the cultivation of *ganja* a speculative business the Commissioner of Customs Salt and Excise with the approval of Government conveyed in their order No. 4316 dated the 10th April 1917 has made the following arrangements to eliminate the gambling element and to regulate the traffic in hemp drugs —

(1) The cultivation of *ganja* is restricted only to the Nagar taluka of the Ahmednagar district,

(2) The price which should be paid by the depositor at the Ahmednagar warehouse to the cultivator is fixed at 10 annas per seer of cleaned *ganja* and that payable by the shop keepers to the depositor at one rupee per seer (raised to Rs 1 8 0 per seer by Government order Revenue Department No 1535 dated the 21st May 1920) of cleaned *ganja* the prices to be paid by the shop keepers at other warehouses in the Presidency being enhanced by the cost of carriage from Ahmednagar

(3) The maintenance of a separate *ganja* growing area at Lengra in the Satara district which was found to be uneconomical is discontinued

(4) The stocks of one year at a warehouse should be disposed of before purchases from those of the following

issued on the requisition of the owner except that no fees or duty beyond warehouse rents as usual be charged thereon

(Commr's Nos 5905 and 5906, dated 6th Nov 1902, to the Collectors of Ahmednagar and Satara respectively)

No duty to be levied on *bhāng* seed in Sind

389 On the representation of the Collector of Larkana the Commissioner in Sind has ordered that the Ahmednagar system should be adopted at Bubak and no duty should be levied on *bhāng* seed issued to licensed cultivators for cultivation of the *bhāng* plant

(Commr in Sind's No E—403, dated 8th July 1913)

CHAPTER XXXII

SALE

Kinds of licenses granted

390 The licenses under which the sale of hemp drugs is permitted in this Presidency are of two kinds, viz —

(1) Wholesale and (2) Retail

Wholesale licenses

391. Licenses in Form C for the wholesale sale of hemp drugs in shops are granted by the Collector of the district concerned and in Bombay by the Collector of Bombay in the manner described below —

Notices are issued every year by the Collector inviting applications for these licenses at localities fixed by him at his discretion. A list of the localities fixed by the Collector together with names of applicants to whom he proposes that these licenses should be granted are submitted by him for the approval of the Commissioner of Abkari or the Commissioner in Sind as the case may be. A fixed fee of Rs 30 per annum is charged for each license (Vide G R, R D, No 4561, dated 2nd July 1907. As modified by G O, R D No 2627, dated 13th Sept 1920). The fee is kept low so as to secure a respectable class of middlemen who will supply the drugs wholesale to retailers at reasonable prices and be at the same time above the temptation to deal in illicit practices. The number of such licenses issued in a district is to be ordinarily two to four.

The wholesale business is as a rule separated from the retail vend but in districts where the business is small and there is a danger of arrangements for wholesale vend falling entirely into the hands of one or two individuals thereby creating a complete monopoly of supply to the detriment of the retail vendor and the consumer, wholesale licenses are given to retail vendors also and they are permitted to supply the drugs wholesale to their own shops and to those of other retailers.

392 The wholesale vendors must obtain the supplies of the drugs required for their shops— Sources of supply

- (1) from the wholesale vendors at the Central or Bonded Warehouses established in the Presidency of Bombay, or
- (2) from persons holding licenses for the wholesale vend of such drugs, or
- (3) by importation from other provinces mentioned in paragraph 373 above under a system of transport in bond passes

These licensees are not to sell the drugs except to licensed vendors

The fee for the transfer of these licenses from one name to another or from one site to another in the City of Bombay is fixed at Rs 5 (Vide the Commr of Abkari's No 628, dated the 31st Jan 1905) Fee for transfer of licenses

393 Licenses for the retail vend of hemp drugs are issued in the Presidency proper and in Sind in Form D Arrange-ments made for the issue of these licenses are as follows — License for the retail vend how granted

Notices are issued by the Collector of the district concerned announcing the sale by public auction of the right of retail vend of these drugs in each shop separately. Sales for retail licenses may be conducted by the Collector or under his orders by the Assistant or Deputy Collector or Mamlatdar or Mukhtarkar. The bid accepted by the Collector for each of the retail shops must be promptly reported for the confirmation of the Commissioner of Abkari or the Commissioner in Sind as the case may be.

The Licenses for retail vend in the Presidency proper and Sind are put up to auction at an upset price based on a previous year's sales but in the City of Bombay no license is issued for a fee less than Rs 100 per annum that amount being fixed as the minimum fee for a retail license there.

Note—Please see Commr of Abkari's Cir No 339 of 17th May 1911 directing that profits of the shops should be estimated etc before they are put up to auction.

394 The retail shop keepers are required to make their own arrangements to obtain supplies of intoxicating drugs which can only be obtained— Sources of supply of drugs to retail shops

- (a) from the Central Warehouse in the Ahmednagar District or from the Bonded Warehouses in Bombay, Surat or Ahmedabad,
- (b) from the wholesale dealers in their own district or from those in other districts of the Presidency of Bombay, or

(c) by importation from the provinces mentioned in paragraph 373 under transport in bond passes Under these passes the licensed retail vendors are allowed to import the drugs in bond and deposit them in the bonded warehouses under the rules framed by Government without prepayment of duty, the duty due on the drugs being paid by the licensees concerned at the time of removal of the drugs to their own shops

Separate licenses for sale of *ganja* and *bhāng* not necessary

395. It is not necessary that the sale of the different forms of the hemp drugs (*ganja* and *bhāng*) should be licensed separately as in greater part of the Presidency *bhāng* is merely the refuse of *ganja* (*Vide* G R, R D, No 4132, dated the 25th May 1896)

Licenses for sale of preparations of *bhāng* how delivered

396. In the City of Bombay the licenses for those shops in which preparations of *bhāng* are consumed on the premises are sent to the Commissioner of Police to be delivered to the parties concerned

Transfer fee leviable in Bombay

In the City of Bombay a fee of Rs 5 is charged for a transfer of a retail vend license from one name to another (*Vide* the Commr of Abkari's No 628 dated 31st Jan 1905)

Period within which shop must be opened in Bombay

397. In the City of Bombay the purchaser of a retail shop is under the conditions of sale approved by the Commissioner of Abkari in his No 3752, dated the 5th July 1901, required to secure and open a shop within two months after the date of the purchase

Long notices regarding auction sales need not be published in newspapers

398. It is not necessary to publish in newspapers long detailed notices regarding auctions Ordinarily a notice in the *Sind Official Gazette* supplemented by the distribution of detailed circular notices in the usual way should suffice In cases where it is considered necessary to advertise auctions in private newspapers the notices should be restricted to a few lines in selected papers of the district in English or vernacular, as the case may be, and should merely intimate the date, time, place and nature of the auction, and state where particulars regarding it are available

(Commr in Sind's No 476, dated 8th July 1912)

Hours of closing intoxicating drugs shops in Sind

399. Government is pleased to direct that the intoxicating drugs shops in Sind should open at sunrise and close at 9 p m (standard time), and between noon and 2 p m (G R, R D, No 3418, dated 7th March 1922)

Disposal of vend licenses in Native States whose hemp drugs revenue is farmed by Government

400. The arrangements made for the disposal of wholesale and retail vend licenses in Native States whose hemp drugs revenue is leased to the British Government are the same as those described above the Collectors to whose districts the Native States villages are attached for Abkari management being entrusted with the duty of carrying them out

401. Every license granted for the manufacture and sale of intoxicating drugs shall contain the several particulars and shall also contain and be subject to the conditions and restrictions set forth in the Form F

Arrange
ments for
manufacture
and sale of
intoxicating
drugs in
Aden

No fee shall be charged for any permit issued in respect of intoxicating drugs

Every license granted in accordance with the rule last preceding shall be for a period commencing from the date thereof and ending with the 31st March next following the said date (G N No 9297 D, dated 13th Nov 1894, page 1133, B G G, Part I, dated 15th idem)

402 Government Notification prescribing the maximum quantity of hemp drugs which may be sold by retail to any one person on any one day without a pass will be found in paragraph 37 *supra*

Maximum
quantity of
hemp drugs
which may
be sold by
retail to any
one person
without a
pass

403 Rules for the grant of special permits under section 17 for the occasional sale of hemp drugs in the Presidency proper, in larger quantities than those prescribed by Government under that section will be found in paragraph 80 *supra*

Grant of
special
permits for
occasional
sale of hemp
drugs in
larger quan-
tities than
those pre-
scribed by
Government

CHAPTER XXXIII

DUTIES

404 Government Notification prescribing the rates of duty on *ganja bhang* and *charas* on their importation from other provinces or on their issue from the bonded warehouses established in the Bombay Presidency will be found in paragraph 13 *supra*

Rates of duty
on *ganja bhang*
and *charas*

Note—Duty on *ganja* and *charas* in Sind has been raised to Rs 22 8 0 and Rs 63 p r s e r respectively from 1st April 1924 (vide G R R D No 9300 dated 1st February 1924)

405 As regards the time and place of payment of duties on *ganja* and *charas* intended to be imported from other provinces the orders of the Government of India are as follows—

Plan of
taxation of
ganja and
charas im-
ported from
other pro-
vinces

“The plan of taxation of *ganja* and *charas* which commends itself to the Government of India is that the drugs should be stored in warehouses under regulations framed by the Local Government in the producing province, or in the case of *charas* in the province which first receives it from outside India and should there be available for sale by the cultivators or by the wholesale merchants to whom they belonged to licensed dealers, wishing to import them into another province. The preliminary arrangements having been concerted between the Local Governments

concerned the dealers would under a system of permits and passes, remove the drugs from the warehouses established in the producing or exporting province to similar warehouses established for the purpose in the province of consumption and *the drugs would then pay duty in the consuming province on removal from these warehouses* "

[*Vide* paragraph 5 of letter No 3156 S R, dated the 28th July 1896 from the G I, I and C D (G R, R D, No 6637, dated 24th Aug 1896)]

Rules regulating time place and manner of payment of duty

406 Rules regulating the time, place and manner of payment of the duties imposed on *ganja* and *bhang* will be found in para 44 *supra*

Note — For orders regarding refund of duty on exports to Foreign Countries and Native States please see para 86 (16) and (17) *supra*

Intoxicating drugs

CHAPTER XXXIV

(Cocaine)

II — COCAINE

Cocaine included within the definition of intoxicating drug

407. Cocaine not having been specifically mentioned in the definition of "intoxicating drug" as given in the original clause (9) of section 3 of the Bombay Abkari Act, 1878 (and although it was held by the Bombay High Court in Criminal Ruling No 7 dated 16th June 1903 that cocaine was included within the meaning of that definition) it was considered necessary to make a distinct provision in the Act for declaring any intoxicating substance to be intoxicating drug Accordingly when the Act was being revised in 1912 opportunity was taken to add a proviso to the aforesaid clause (9) whereby Government have been empowered to declare by a Notification in the *Bombay Government Gazette* any intoxicating substance together with every preparation and admixture of the same to be an intoxicating drug for the purposes of the Act (*Vide* proviso to clause (9) of section 3 added by Bombay Abkari Act XII of 1912)

Cocaine and its allied drugs declared by Government as intoxicating drugs

408 In virtue of the powers vested in Government by the aforesaid proviso Government have been pleased to declare that the following intoxicating substances shall be deemed to be intoxicating drugs for the purposes of the Abkari Act, 1878 —

(1) Coca leaves alkaloids of coca every other intoxicating drink or substance prepared from the coca plant (*erythroxylum coca*) and all drugs synthetic or other, having a like physiological effect to that of cocaine

(2) All preparations and admixtures of any of the above (G N No. 552 A, dated 25th Feb 1921—see para 8 *supra*)

409 Import export transport, possession, manufacture and sale of cocaine and its allied drugs and preparations have thus been brought under the scope of the provisions of the Bombay Abkari Act, 1878

Note.—Under the Bombay Abkari Act licences are necessary for the

410. The following is a List of recognised preparations of coca and its derivatives which may be regarded as included in the definition of drugs, synthetic or other, having a like physiological effect to that of cocaine —

1. Cocæfolia
2. Flxir Cocæ
3. Ext „
4. Ext Cocæ liquidum
5. Infusum Cocæ
6. Pastillus „ extracti
7. Vinum cocæ
8. Cocaine
9. Bougies of cocaine
10. Cocaine Lanolin
11. Cocaine menthol phenol
12. Cocaine in olive oil
13. Collodium cocainæ
14. Emplastrum cocainæ
15. Nebula cocainæ cleosa
16. Oleum cum cocainæ
17. Unguentum cocainæ
18. Vasilinum cocainæ
19. Cocainæ citras
20. „ formas
21. „ hydrochloridum
22. Aurinnæ Cocainæ Hydrochloridi
23. Guttæ „ „
24. Guttæ „ cum adrenina
25. Injectio cocainæ hypodermica
26. Hypodermic tablets of the Hydrochloride
27. Lamellæ cocainæ
28. Liquor cocaine et antipyrin
29. Pastillus cocainæ hydrochloridi
30. „ „ cum antipyrin
31. Pilulæ cocainæ hydrochloridi
32. Nebula „ „
33. „ Solubes “ cocaine hydrochloridi ”
34. Injectio cocainæ et nitroglycerini
35. “ Sterules ” opthalmic cocaine hydrochloride
36. Hypodermic “ sterules ” cocaine hypodrochloride

List of
recognized
preparations
of coca and
its deriva
tives

- 37 Suppositories and pessaries cocaine hydrochloride
- 38 Compound cocaine suppository
- 39 Tabellæ cocaine
- 40 Syrupus cocainæ
- 41 Trechisci cocainæ Hydrobromide
- 42 Cocaine Hydrobromide
- 43 , Hydriodide
- 44 , Sulphate
- 45 ,, Periodide
- 46 ,, Lactas
- 47 , Nitrates
- 48 ,, Nitrite
- 49 ,, Phenates or carbolates
- 50 , Salicylates
- 51 Tropacocainæ
- 52 Aconine
- 53 Eucainæ Hydrochloridum
- 54 , Lactas
- 55 Nebula Eucainæ hydrochloridi
- 56 Ophthalmic Lamellæ of Eucaine hydrochloride
- 57 ' Solubles ' of Eucaine hydrochloride
- 58 Eudrenine
- 59 Adreucaine
- 60 Tablets of Eucaine
- 61 Unguentum Eucaine
- 62 Holocaine hydrochloridi
- 63 Alynin
- 64 ,, Nitrates
- 65 ,, Tablets
- 66 Orthoform
- 67 Novocain
- 68 , Suprarenin (excluded from this list,
vide G O , R D No 2914 dated 12th Oct
1920)
- 69 Novocain Strychnine
- 70 Anæsthesin (excluded from this list *vide* G O .
R D No 8449 dated 17th Aug 1918)
- 71 Stearine
- 72 Glucose solutions

73 Stevaine Dextrin solutions

74 „ Strychnine „

75 Glvce Gelatin Pastils

76 Anesthone

77 Espey's Syrup for Lobins

78 Savar's coca wine

79 Tucker's Asthma Cure

(Gov of India, Dept of Com and Industry, No 11431,
dated 15th Oct 1914 Vide G O , R D , No 12504,
dated 15th Dec 1914)

Note—Government of India have observed that in addition to these preparations there are many proprietary drugs containing cocaine and its derivatives in varying quantities but that these are too numerous to detail They have further observed that the list does not include chloroform or ether

CHAPTER XXXV.

IMPORT, EXPORT, TRANSPORT AND POSSESSION

containing cocaine should be exempted in India from ^{from excise} customs restrictions In view of this decision Government ^{restrictions.} Notification No 7078 dated the 18th July 1916 as subsequently amended, exempting from excise restrictions certain preparations of cocaine and allied drugs has been cancelled by Government Notification, Revenue Department, No 6557, dated the 4th April 1923

412 Government Notification No 1251, dated the 7th ^{Importation} February 1911, published at pages 256 57 of the *Bombay* ^{of cocaine,} *Government Gazette* ^{etc., by post} ^{prohibited}

The following Notification by the Government of India is republished —

“DEPARTMENT OF COMMERCE AND INDUSTRY

Customs—Post Office

No 720 79, dated Calcutta, the 4th February 1911

In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878) the Governor General in Council is pleased to prohibit, with effect from the 1st June 1911, the bringing by sea or by land into British India, by means of the post, of the goods specified in the attached schedule, and to restrict the importation of these goods by other means to cases in which they are imported by persons, or their authorised agents, who have been

Importation
by other
means allow
ed under
permits

permitted to import them by a Local Government or Administration or by an officer authorised in this behalf by a Local Government or Administration. Provided that the Collector of Customs shall have power to admit import by sea or by land in exceptional cases or when he is satisfied that the proportion of the prohibited drug in any article is so small as to be negligible or that other reasons render it impossible for the article to be used as an intoxicant.

2 The Notifications of the Government of India in this Department No 9227 75 dated the 12th November 1906, No 7079 91, dated the 23rd August 1907, No 8555 119, dated the 18th November 1909 (as amended by Notifications No 742 119, dated the 28th January 1910, and No 2031 32, dated the 23rd April 1910) are hereby cancelled, with effect from the 1st June 1911.

Schedule

- (1) Opium and all alkaloids of opium and all intoxicating drugs made from the poppy
- (2) Ganja bhang and charas and every intoxicating drink or substance prepared from any part of the hemp plant (*Cannabis Sativa*)
- (3) Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (*Erythroxylum coca*) and all drugs, synthetic or other having a like physiological effect to that of cocaine
- (4) All preparations and admixtures of any of the above

Note.—The lists of chemists and others in A B C and Karachi

Certain
officers of the
Postal Deptt.
empowered
to search for
cocaine in
course of
transmission
by post

- 413 Under section 25 of the Indian Post Office Act, 1898 (VI of 1898) the Government of India have empowered the officers noted in the margin to search or cause search to be made for any cocaine the bringing of which by sea or land into British India is prohibited by Notification No 9227 75 (Customs) of 29th November 1906, in course of transmission by post to any place in British India and have directed that the said officers shall deliver all such cocaine found to
- (1) The mail officer for the time being in charge of the Bombay Aden Sea Post Office
 - (2) The Postmaster and the Deputy Postmaster at Karachi
 - (3) The Presidency Postmaster the Deputy Postmaster and the Assistant Postmaster at Bombay
 - (4) The Presidency Postmaster, the Deputy

Postmaster and the Assistant Postmasters at Madras

(5) The Postmaster and Deputy Postmaster at Tuticorin

(6) The Presidency Postmaster, the Deputy Postmaster and the Search Assistant Postmasters at Calcutta

(7) The Postmaster, the Deputy Postmaster and the Assistant Postmasters at Rangoon

the nearest officer for the time being in charge of the Excise administration, and that such cocaine shall be disposed of in accordance with the rules for the time being in force relating to cocaine confiscated under the provisions of the Excise law in force for the time being in the part of British India in which the actual delivery of the cocaine so found was made to the Excise Officer aforesaid

(Vide Notn of the Govt of India, No 9219, dated 29th Nov 1906, G R, F.D, No 4592, dated 5th Dec 1906)

Note—Records of a Post Office should be produced and information available in them should be given on the written order of an Excise officer who is making an investigation of an offence punishable under any Excise Act (G O R D, No 4516, dated 28th April 1916)

414 Under the orders of Government quoted in the above paragraph the Postmaster General Bombay, has issued the following orders to the Postmasters Ratnagiri, Malvan, Vengurla, Karwar, Castle Rock, Belgaum, Vapi and Una and to the Superintendents of Post Offices —

Instructions to certain Post masters to open suspected letters received from Portuguese India

“That every ordinary or registered letter received from Portuguese India which appears to contain anything beyond ordinary correspondence should be placed in a cover marked ‘doubtful’ addressed to the Postmaster of the office of destination and forwarded (as an article registered on postal service) in accordance with Rule 46 of the Post Office Manual Volume I and Rule 45 of the Post Office Manual Volume II, and if it is an article for station delivery a notice as prescribed in the rules cited above should be issued to the addressee and the letter should be opened in the presence of the addressee or his agent, or if he fails to attend, in the presence of two respectable witnesses, and if the letter is found to contain cocaine or novocain the letter with the cocaine or novocain should be made over to the nearest officer in charge of the Excise administration for disposal and report of the fact should be made to this office

“Every book or sample packet, ordinary as well as registered, received from Portuguese India, should be opened and examined under the supervision of the Postmaster to see that no cocaine or novocain is secreted in the folds of newspapers or in cavities cut in the pages of books or other similar articles enclosed in the packet. In the event of cocaine or novocain being found, the packet with the cocaine or novocain should be made over to the nearest officer in charge of the Excise administration for disposal and a report should be made to this office

"As cocaine or novocain (both of which are white powder) can—unless careful supervision is exercised—be readily smuggled into India from Goa Territory through the post, Postmasters are hereby warned that negligence in carrying out the above orders will be severely punished "

(Vide Memo No 10007, dated 7th July 1909, from the Postmaster General to the Postmasters, Ratnagin, Milvan etc, and his letter No 2296 of 19th Aug 1910 to the Commr of Customs, etc)

Instructions of the Government of India regarding export of cocaine and its allied drugs from the United Kingdom to India

415. The Government of India have issued the following instructions on the subject of export of cocaine and its allied drugs from the United Kingdom —

"2 Under the new system export of the drugs in question from the United Kingdom to India will only be permitted under license and persons desiring to import will have to obtain an import permit from the proper authority in this country for each consignment. The authority issuing the permit in India or, if the Local Government so prefer, the Local Government should send one copy to the Secretary, Revenue and Statistics Department, at the India Office and the other copy should be sent to the Collector of Customs at the port concerned. The permit should state the name and address of the exporting firm in the United Kingdom and the port of import in India. The India office will then arrange for export licenses and return the duplicates duly endorsed direct to the Collector of Customs, the subsequent procedure in India remaining as at present. In exceptional cases of urgency, however, the Government of India or, if empowered to telegraph direct to the Secretary of State for India, the Local Government will cable the necessary particulars to the India Office

Officers authorized to issue special permits for import of cocaine from the United Kingdom

416. The Government of Bombay have authorized the officers mentioned below to issue in respect of the areas mentioned against them, the special permits required under the above orders for the importation of cocaine and its allied drugs from the United Kingdom and have directed that the instructions regarding the transmission of copies of permits to the India Office and the Collectors of Customs should be carefully observed as desired by the Government of India —

Officer	Area
Commissioner in Sind	Province of Sind
Commissioner of Customs, Salt, Opium and Abkari (now Commr of Excise)	Presidency proper except the Town and Island of Bombay

Officer

Area

Collector of Bombay .. Town and Island of Bombay.

Political Resident, Aden .. Aden

(Vide Gov. of India letter No 147-G D., dated 18th Jan 1917, printed in the preamble of G R, R D, No 1076, dated 29th Jan 1917, and G R, R D, No 6788, dated 28th Nov. 1922.)

417. The Government of India have further directed that the instructions contained in their letter No 147-G D, dated the 29th January 1917, referred to in the above paragraph as regards des . . . of the import and other drugs observed in . . . say six months, may, as suggested by the India Office, be specified in all import permits for cocaine and its allied drugs from the United Kingdom to India

Instructions of the Government of India for validity of such permits. as regards the period of validity of such permits.

(G O, R D, No 1900, dated 19th Jan 1921)

418. Importers of cocaine should, as desired in G R, R D, No 4495, dated the 22nd August 1922, be instructed to keep accounts showing (1) opening stock at the beginning of the year, (2) imports during the year, (3) sales during the year, and (4) closing balance at the end of the year (Commr of C, S & E's No 19 dated the 22nd September 1922)

Importers to maintain accounts

419. Rules regulating the export or transport by land or by sea from any place in the Bombay Presidency of cocaine and other drugs specified in paragraph 410 above as well as of *Extract cannabis Indica* and every other intoxicating drink or substance prepared from any part of the hemp plant will be found in para 64 *supra*

Rules regulating the export or transport by land of cocaine

420. Government have, in their Notification No 2458, dated 4th March 1916, prohibited the import, export and transport by the inland post of cocaine and its allied drugs and preparations thereof (see para 27 *supra*)

Import, export and transport of cocaine by inland post prohibited

421. The maximum quantity of cocaine and other intoxicating substances specified in paragraph 28 *supra* which may be transported or removed without a pass in the Presidency of Bombay including Sind and Aden and imported into or exported from the said Presidency shall be as follows —

Maximum quantity of cocaine which may be transported, imported or exported without a pass

- (1) By a duly licensed medical practitioner—20 grains
- (2) If covered by a *bonâ fide* prescription from a duly qualified medical practitioner—6 grains
- (3) In other cases—Nil

(Vide G N No 1277-C., dated 5th April 1922)

Form of pass prescribed by Government for the export of cocaine from Bombay Presidency

422. Government have prescribed a form of pass for the import of intoxicating drugs and opium and its allied preparations from the Bombay Presidency into the various provinces, administered areas and Indian States (G O, R D, No 13552, dated 20th Dec 1915)

Form of special permit for the possession of cocaine prescribed by Government

423 Under the powers vested in the Commissioner by section 30 of the Act he has prescribed a special permit to qualified medical practitioners for the possession of cocaine for use in the exercise of their profession (*Vide* Commr of Customs, Salt and Excise, No I D —4, dated 27th Sept 1916, B G G, Part I, 1916, page 1538)

Period and maximum quantity for which special permits may be granted to registered medical practitioners for the possession of cocaine

424. Government have directed that

(1) the period of the special cocaine permit granted to medical practitioners should be extended to two years, in the case of registered practitioners,

(2) the maximum quantity of cocaine that a registered medical practitioner may possess under the special permit may be increased from 1 to 2 drams in such cases as the Collector having regard to the requirement, of the permit holder may consider advisable,

(3) the scrutiny of the cocaine and opium accounts of registered medical practitioners should be restricted to the officers not lower in rank than that of Excise Inspector

(*Vide* G O R D, No 1476 dated 13th May 1920)

Possession of cocaine by any person other than a duly licensed medical practitioner or a duly licensed chemist or druggist or a person holding a prescription is prohibited.

425. Possession of cocaine and its allied drugs specified in paragraphs 408 and 410 above within the whole of the Presidency of Bombay including Sind and Aden by any person other than a duly licensed medical practitioner or a duly licensed chemist or druggist or a person holding a *bond fide* prescription from a duly qualified medical practitioner is prohibited (*Vide* G N No 6706 G, dated 21st July 1919—see para 36) This Notification has since been amended by G N No 6944 C (a) dated 27th December 1923 by the addition of the following words —“provided that such prescription has not been given for the use of the prescriber himself”

Maximum quantity of cocaine to be possessed by qualified medical practitioners, etc., to be fixed by the Collector

426 The maximum limit of possession of cocaine by cocaine licensees, operating surgeons, dentists and general qualified medical practitioner should be fixed by the Collector (G O, R D, No 1598, dated 9th Feb 1916)

CHAPTER XXXVI.

SALE.

427. Cocaine having been held by the Bombay High Court to be an intoxicating drug as stated in paragraph 407 (and it has since been declared to be so by Government notification No 552 A, dated 25th February 1921, under the powers vested in Government by the proviso to clause (9) of section 3 of the Bombay Abkari Act, 1878, as amended by Bombay Act XII of 1912) it is an article the sale of which without a license is illegal under section 16 and punishable under

Sale of cocaine without license punishable under the provisions of the Bombay Abkari Act, 1878

other than approved druggists, chemists and medical practitioners. Druggists, chemists and medical practitioners desiring to take out such licenses should apply to the Collector who will grant them under certain specified conditions, at his discretion. They should obtain their licenses at once, as after the 31st July 1903 the law will be put into operation against them if found selling cocaine without a license."

(Vide G. N. No. 4843, dated 21st July 1903)

428. Licenses for the sale of cocaine and its allied drugs are issued to—

(1) Qualified medical practitioner in form E

(2) Chemists, druggists only in form F

To whom licenses for the sale of cocaine are issued

Both these licenses are issued on application to the Collector of the district concerned and in the case of Bombay to the Collector of Bombay, without payment of any fee

(G O, R D, No 11811, dated 2nd Oct 1917)

429. License in form E once granted holds good subject to the provisions of section 32 of the Abkari Act, so long as the licensee continues to practise at the place specified in the license. The licensee has to obtain all the drugs required by him from a licensed vendor in India (except by means of the post). He is not to sell or dispense cocaine to any person except on a *bonâ fide* medical prescription dated and signed by himself or by a duly qualified medical practitioner with his full name and address and qualifications and marked with the words "not to be repeated." Cocaine is

License to qualified medical practitioners

CHAPTER XXXVII

DISPOSAL OF CONFISCATED COCAINE AND PENALTIES

Orders for
the disposal
of confiscat-
ed cocaine

437. Government of India have directed that cocaine confiscated under the Abkari Act should be made over by the local authorities to the nearest Medical Store Depot for eventual distribution of Government hospitals and charitable dispensaries, should it be found to be of good quality (*vide* letter from the G of I, F D, No 4698 Exc, dated 20th August 1906, embodied in G R, R D, No 9368, dated 1st Oct 1906) These orders should be held to apply only to cocaine hydrochlorate (B P) and that confiscations of all other preparations of cocaine should be dealt with in such manner as the Government of Bombay may deem fit to direct (Govt of India letter No 4698-Exc of 20th Aug 1906—*vide* G R, R D, No 1992 of 23rd Feb 1907)

438. The Govt of India have directed that the Medical Store Depôts should in future be charged for any confiscated cocaine, the amount paid for the cocaine being credited to the head "VI—Excise" (G of I letter No 7169 Exc of 22nd Dec 1906—*vide* G R, R D, No 1992 of 23rd Feb 1907 and No 4877, dated 26th May 1914) The price at which confiscated cocaine should be sold by the Excise Department to the Medical Store Depôts should be the wholesale market rate at Home without any charge for freight The Director General, Indian Medical Service, will take necessary steps to obtain annually from the Director General of Stores, London, the ruling Home (wholesale) market value of cocaine, etc., on 1st April and this rate should be used in connection with the inter-departmental transfers of the drug during the following twelve months (G of I letter No 2903 of 13th May 1907 Exc—*vide* G R, R D, No 7144 of 20th July 1907, and G R, R D, No 10337 of 14th Nov 1910)

439 The following instructions have been issued by the Govt of India for the disposal of confiscated cocaine —

(1) That only such confiscated cocaine as has been examined by a Chemical Examiner to Government and passed by him as fit for use, and contained in phials bearing the Chemical Examiner's seal, should in future be issued to Medical Store Depôts, and that all phials from which the original capsules have been removed and packets containing small quantities of cocaine should be disposed of in such manner as the local authorities may deem fit

(2) That only cocaine from recognized makers in intact phials should be submitted to Chemical Examiners for examination so as to minimise the labour entailed upon them by such examination

(3) That confiscated cocaine should be made over to the Medical Store Depôts periodically every three months instead of at irregular intervals (G R, R D, No 7144 of 20th July 1907, and G R, R D, No 6839 of 19th July 1911)

400. Government of India have further directed that when the quantity of the drug is greatly in excess of the annual requirements of the nearest depôt, arrangements should in communication with the Director General Indian Medical Service, be made by the Local Government concerned, and not by the depôts, to distribute the excess to the depôts in other provinces. The amount in stock after the satisfaction of the demands of depôts should be kept in charge of the Provincial Excise Department and reported to the Government of India at the close of each financial year.

The Director General, Indian Medical Service, will arrange that Medical Store Depôts submit to him their demands for cocaine in December of each year.

The Government of Bombay have in this connection ordered that the Commissioner in Sind and the Commr of O, S, O and A should submit to them for communication to the Govt of India at the end of each financial year the report referred to in their letter (G of I letter No 2359 Exc of 13th May 1909—*vide* G R, R D, No 6009 of 7th July 1909, and G R, R D, No 12006 of 11th Dec 1909)

441 The rules framed by the Commissioner of Customs Salt and Excise under the powers vested in him by sub section (i) of section 35A of the Bombay Abkari Act, 1878, for disposal of confiscated cocaine will be found in para 82 *supra*

Rules for the disposal of confiscated cocaine

442 Excise Department has been authorized to sell to *bona fide* licensed Vendors of cocaine drugs and to medical practitioners authorized to possess them at suitable prices and subject to the necessary precautions any surplus quantities of confiscated cocaine remaining in stock after the annual requirements of the Government Medical Store Depôts have been met (G O, R D, No 13072, dated 30th Dec 1914)

Surplus stock of confiscated cocaine may be sold to licensed vendors of cocaine

443 The Government of India have directed that as coca leaves are not stocked in Medical Store Depôts rules should be provided for their destruction by the Excise or Customs Authorities as the case may be, when confiscated (*vide* para 5 of Govt of India's letter No 3608-5, dated 13th May 1912 to the Govt of Bengal printed as accompaniment to G R, R D, No 11735, dated 27th Dec. 1912)

Coca leaves when confiscated may be destroyed.

Mode of
transmission
of confiscated
cocaine to
the Medical
Store Depôts

444 With regard to the mode of transmission to the Medical Store Depot, Bombay of confiscated cocaine the requirements of that Depôt will be met if the containers of confiscated cocaine are sealed by the Chemical Analyser to Government. In the case of repacked containers it will be sufficient if they bear the Excise Department seal and a certificate is furnished to the effect that they hold only cocaine which has been tested by the Chemical Examiner and found to be of B P Standard (*Vide G O, R D, No 7005, dated 3rd July 1918*)

PENALTIES

Provisions
made in the
revised Ab-
kari Act
for deterrent
punishment
for cocaine
offences

445 With a view to prevent illicit practices in cocaine or any of the synthetics thereof and to inflict on the accused convicted of such offences deterrent punishments a proviso was added to sub section (1) of section 43 of the Bombay Abkari Act V of 1878 by Bombay Act XII of 1912 by which persons convicted of such offences for the first time can be punished with imprisonment for a term which may extend to one year, or with fine which may extend to two thousand rupees or with both. In the case of subsequent conviction such offender may be punished with imprisonment for a term which may extend to two years or with fine which may extend to four thousand rupees or with both.

In 1917 the Bombay Abkari Act, 1878, was further amended by insertion therein of sections 43A and 43B. Under the former section penalty to the extent mentioned in the preceding paragraph has been provided for the keeping or letting of premises for a cocaine offence and under the latter provision is made for requiring any such person to execute a bond for abstaining from such offences.

INDEX

This Index has been compiled solely for the purpose of assisting references No expression used in it should be considered in any way as interpreting the Sections, Rules or Orders

Subject	Part I, section	Part II or III, para	Page
A			
Abkari Act—			
Commencement of the —	1	1	1
Extent of the —	1	2 & 3	1, 59, 60
Short Title of the —	1		1
Abkari Officer (s) Definition of —	3 (2)		2
Abkari Revenue—			
Definition of —	3 (1)		2
Sources of —		87	351
Accounts—			
Inspectors instructed to see that — in foreign liquor shops are kept correctly		216	415
Action Bar of —	67		53
Aden—			
Assistant Resident at — invested with powers of a Collector of Abkari Revenue in the		9	62
		9	62
Duty levied on transport of liquor within the Settlement of —		46	89
Export from, import into or transport or possession within the Settlement of — of toddy prohibited		24, 25, 34	72, 73, 80
		45	87
		233	419
into —		21	71
Political Resident — appointed as Commis- sioner of Abkari Revenue		5	61
Rates of still head duty on country spirit in force in —		301	482
Retail liquor licenses not to be granted to persons holding the office of Consul or Vice- Consul in —		234	419
		83, 160	331, 395
		49	90
liquor in —		48	90
Standing orders regarding import of foreign liquor into —		160	395
Toddy licenses in —		365	592

Subject	Part I, section	Part II or III, para	Page
<i>B—contd</i>			
Bhang— <i>contd</i>			
Export of — for use of the Government Medical Stores, Madras, exempted from duty		379	588
Maximum quantity of — which may be imported into, exported from or transported within the Bombay Presidency without a pass		28	75
Provinces from which — may be imported		373	586
Rate of duty on — imported into or issued from a warehouse in the Presidency of Bombay		43	86
Storage of — seed at the warehouses permitted		388	591
Transport of — for use of the Government Medical Stores, Bombay		378	588
Bids Powers conferred on the Collectors to accept — for licenses for the retail vend of hemp drugs opium and toddy (See Vol II, Chap III)			
Bond—			
Form of — for the transport of country spirit prescribed by Government		307	556
Mortgage — may be accepted as security		131	384
Security — requires to be stamped and form of —		126	381
Bonded warehouse(s)—			
— established in the Presidency proper and Sind for the storage and issue of hemp drugs		381, 384	589, 590
— established in the Presidency proper for the storage and issue of country spirit		303	483
— established in Sind for the storage and issue of country spirit		279	474
Instructions for the management and supervision of —		304, 305	485, 516
Bottle Definition of —	3 (16)		4
Bottling—			
Rules for the — of foreign fermented liquors in the Presidency proper		72	288
Rules for the — of all kinds of foreign liquor in Sind		73	289
Rules for the — and for the manufacture by compounding blending &c of foreign liquor at Excise bonded warehouses and distilleries in the Presidency proper		85B	340
Breweries Instructions for the management and supervision of —		236	426
<i>C</i>			
Cancellation of licenses —			
Authority for — under the Abkari Act	32, 32A		31, 22
Orders regarding the —	..	117, 118	378, 379
Canteen Description of — Tenant System			
license	..	195, 225	406, 417

Subject	Part I section	Part II or III, para	Page
<i>C—contd</i>			
Cantonment—			
Collectors entrusted with administration of Abkari within — limits (See Vol II, Chap III)			
— Magistrate, Deesa, invested with powers of a Collector		9	62
— Magistrate, Baroda, invested with powers of a Collector		9	62
Central Provinces—			
Liquor despatched from — allowed to pass free of duty through the Fast Khandesh district		19	71
Spirituuous products of the Alembic Chemical Works Company Ltd, Baroda, allowed to pass free of duty to —		18	71
Charas—			
Description of —		366	582
Duty on— imported into the Province of Sind		43	86
Import into export from or transport or pos- session within the Presidency proper of — prohibited		26, 35	73, 81
Maximum quantity of — which may be im- ported into the Province of Sind and the Settlement of Aden without a pass		28	75
Closure of shops for the sake of public peace and order	42	119, 120	32 379
Clubs Sale of liquors by —		177	400
Clerks in charge of certain Land Customs Stations invested with powers under sec- tion 13 of the Abkari Act		13	68
Coasting Licenses for — and Ferry Steamers		190	405
Cocaine—			
Exemption of — from Excise restrictions not allowed		29	76
Export of — from the United Kingdom, In- structions of the Government of India re- garding the —		415	602
Export or transport by land of — Rules for the		419	603
Form of pass prescribed by the Government of India for the export of —		422	604
Form of special permit for the possession of —		423	604
Government Medical Institutes exempted from the necessity of taking out licenses for the sale of —		433	607
Hospitals and dispensaries belonging to Com- pany managed State Railways exempted from the necessity of obtaining permits for the removal of —		432	606
Import, Export and Transport of — by Inland Post prohibited		27	73
Instructions to certain Post Masters to open letters suspected to contain —		413	600
— included within the definition of intoxi- cating drugs		368	583
Licenses for the supply of — to dispensaries on the B B & C I Ry how granted		431	606

Subject	Part I, section	Part II or III, para	Page
<i>C—contd</i>			
Cocaine— <i>contd</i>			
Licenses for the sale of — by Chemists and Druggists		430	606
Licenses for the sale of — by qualified Medical Practitioners		429	605
List of recognized preparations of coca and its derivatives		410	597
Maximum quantity of — which may be transported or sold without a permit		28 37	73 82
Orders regarding the disposal of confiscated —		437—440	608—609
Possession of — by persons other than qualified Medical Practitioners licensed Chemists and Druggists prohibited	.	36	81
Rules for the disposal of confiscated —		82	327
Sangli State exempted from holding a license to keep and dispense —		434	607
Surplus stock of confiscated — may be sold to licensed vendors		442	609
Collector (s)—			
— charged with carrying out the provisions of the Abkari Act	4		5
— entrusted with the administration of the Abkari revenue within Cantonment limits (See Vol II Chap III)			
Powers and Duties of — (See Vol II Chap III)			
Special — appointed under the Abkari Act	5	9	5 62
Colouring of liquor		285	475
Commencement Date of — of the Bombay Abkari Act	1	1	1, 59
Commissioner (s) —			
Definition of —	3 (3)		2
— of Customs appointed as the — of Abkari Revenue for the Presidency proper		4	60
Powers and Duties of the — (See Vol II, Chap II)			
Compounding Rules for the manufacture by — blending reduction of foreign liquor at distilleries and Excise bonded ware houses		85B	310
Compounding of Abkari offences —	55A		50
Power of — (See Vol II Para 108)		10	65
Condensed beer Duty leviable on —		151	391
Confiscation—			
Procedure in —	55		49
Things liable to —	54		48
Who should order— of things in Indian States whose Abkari Revenue is leased to British Government (See Vol II, Chap XIV)			
Confiscated —			
Rules for the disposal of — articles in the Presidency proper	.	82	327
Rules for the disposal of — articles in the Province of Sind	.	84	335

Subject	Part I, section	Part II or III, para	Page
<i>C—contd</i>			
Contract Supply and Separate Shop System the description of the —		240	460
Cost price : Calculation of — and duty on country spirit		250	463
Counterpart agreement(s)—	31		20
Attestation of—		124	380
Form of—		123	380
— not required from the employé of a farmer holding a tapping license		125	380
Stamps not required for —		122	380
Country liquor—			
Certain descriptions of — declared to be foreign liquor		7	61
Definition of —	3 (8)		3
Maximum quantity of — which may be trans- ported imported etc without a pass in the Bombay Presidency		28	73
Maximum quantity of — which may be sold to one and the same person on any one day without a pass		37	82
Country spirit—			
Abolition of maximum prices for sale of —		261	460
Calculation of cost price and duty on —		250	463
Disposal of shops for the retail vend of — in the Presidency proper		253	464
Disposal of shops for the retail vend of — in Bombay		263	470
Disposal of 'on' shops for the retail vend of — in certain areas		264	470
Distilleries in which — is at present manufac- tured		241	461
Fees for — shop licenses assessed under the Fixed fee System		258	467
Management and supervision of — distilleries and bonded warehouses		244	462
Materials from which — is manufactured		242	462
Mode of payment of still head duty and cost price on —		252	464
Principles to be adopted in fixing maximum selling prices for —		262	469
Rationing of — shops	250	260	467 469
Retail vend of — under the Contract Supply System		253	464
Sale strengths and rates of still head duty on —		265	470
Strength at which — is issued from distilleries and warehouses		243	462
Supply contractors Names of —		303	483
The term — explained		238	460
Wholesale supply of —		245	462
Cultivation—			
Rules regulating the — of hemp in the Presi- dency proper		76	292
Rules regulating the — of hemp in S and		77	311

Su' cet	Part I section	Part II or III para	Page
D			
Dafedars Powers of Excise — under the Abkari Act		10	66
Dangs Abkari Administration in the — (See Vol II Chap XIII)			
Decaa—			
Cantonment Magistrate — appointed Collector of Abkari within the limits of the Cantonment		9	62
Provisions of the Abkari Act applied to the Cantonment of —		2	59
Delay Penalty for vexations — in forwarding persons arrested	50		47
Denatured Spirit—			
Duty on locally manufactured — abolished		174	400
Licenses for the wholesale and retail vend of — in the Presidency proper		193	406
Licenses for the wholesale and retail vend of — in Sind		231	418
Maximum quantity of — that may be imported into or transported from the Bombay Presidency without a pass		28	73
Orders regarding the import sale etc of —		175	400
Rules under the Sea Customs Act to ascertain what spirit imported into British India is —		60	180
Denatured The term — defined	3 (14)	167	4 398
Denaturation — Rules regulating the — of rectified spirit sale import etc of dena- tured spirit in the Presidency proper		59	146
Rules regulating the — of rectified spirit sale import etc of denatured spirit in Sind		61	184
Denaturing—			
Instructions for the management inspection		173	399
from duty		30	77
ported under a pass from one part to another of the — State through the intervening British territory exempted from duty		81	325
Dining Carriage licenses Orders of the Government of India regarding the grant of —		30	77
Disposal of persons arrested	35B	210	413 29

Subject	Part I, section	Part II or III, para	Page
<i>D—contd</i>			
Distilleries—			
Instructions for the management and supervision of — and bonded warehouses in the Presidency proper	—	304	485
Instructions for the management and supervision of — and bonded warehouses in Sind		305	516
Names of country spirit — in the Bombay Presidency		241, 303	461, 493
Power to establish — and bonded warehouses	15		11
Distillation—			
Octroi duty not leviable on ingredients used in — and on excisable articles		242	402
Divisional Forest Officers in Akram and Paint invested with certain powers under the Akram Act		14, 15	69, 70
Domestic consumption licenses Description of —		331	568
Drunkenness Rules for prevention of —		68	245
Duty —			
Certain excisable articles transported from one part to another of certain Indian States under a pass through the intervening British territory exempted from —		30	76
Excisable articles imported, exported transported, possessed and sold on behalf of Government exempted from —		40	84
Government may levy — on tapping of toddy producing trees	20		18
— on locally manufactured denatured spirit abolished		174	400
— on excess wastage of liquor payable in the province of export		153	391
— on Indian made liquors should be paid in the province of import		149	390
Rates of — leviable on Indian made foreign liquors imported into or issued from distilleries in the Presidency proper and Sind		41	84
Rates of — leviable on Indian made foreign liquors imported into or issued from warehouses in Aden		45	87
Rates of — leviable on country spirit in the Presidency proper		300	480
Rates of — leviable on country spirit in Sind		302	482
Rates of — leviable on ganja bhang and charas in the Presidency proper and Sind		43	86
Reduced rate of — leviable on medicinal and toilet preparations of Indian manufacture imported into the Bombay Presidency		42	80
Remission of — on Indian made spirits intended for industrial purposes		160	397
<i>F</i>			
East Khandesh Liquor despatched from Central Provinces allowed to pass free of duty through the — district		19	71

Subject	Part I, section	Part II or III, para	Page
<i>E—contd</i>			
Essences—			
Description of the licenses granted for the sale of —		197, 223	407, 417
Kinds of — for the sale of which a license is required		197	407
Excisable article Definition of	3 (15)		4
Exempted from payment of excise duty (See Duty)			
Ganja and bhang transported for use of the Government Medical Stores, Bombay and Madras are —		378, 379	588
Export—			
Definition of —	3 (10)		4
Rules for — under claim for drawback of <i>spirituous medicinal preparations to Indian States</i>		58	144
Rules for — of duty paid country spirit from the Bombay Presidency		62	216
Rules for — under claim for refund of vendee on foreign liquor imported by sea		235	420
Rules regulating the — of intoxicating drugs by land or by sea from the Bombay Presidency		64	219
—		295	477
—		297	478
—		415 417	602, 603
Rules for the — of spirit manufactured in British India under the Sea Customs Act		308	558
— free of duty of spirituous products of the Alambic Chemical Works Co., Ltd., to Madras and Central Provinces		156	394
Extent of the Abkari Act 1878	1	1—3	1, 59
<i>F</i>			
Fairs Sale of country spirit at — and festivals		103	372
Fermented liquor—			
Kinds of —		140	386
Duty on —		41	84
Rules for the bottling of — in the Presidency proper		72	288
Rules for the bottling of — and other liquors in Sind		73	288
Festivals (See Fairs)—			
Financial Year Licenses to be granted for the —		113	377
Foreign Liquor—			
Certain descriptions of country liquor declared to be —		7, 138	61, 383
Commercial designations of —		140	386
Definition of —	3 (8)	137, 141	3, 383, 386
Kinds of —		141	386

Subject	Part I, section	Part II or III para	Page
<i>F—contd</i>			
Foreign Liquor— <i>contd</i>			
Kinds of Licenses granted in Bombay for the sale of —		181, 181	402, 405
Kinds of Licenses granted in the Mofussil for the sale of —		193	408
Kinds of Licenses granted in Sind for the sale of —		217	415
Issue of — vend Licenses in Indian States		215	415
Instructions to officers to see that accounts in — shops are kept correctly		216	415
Levy of vend fee on — imported by sea		31	79
Rules for import, export, etc., of — (See under Rules)			
Rates of duty on Indian made —		41, 45	84 87
<i>Forest—</i>			
All officers of the — Department empowered under certain sections of the Abkari Act		10, 14	67, 69
Divisional — officers Akran and Peunt in vested with certain powers under the Abkari Act		14 15	69, 70
Range — officers invested with certain powers under the Abkari Act		10, 14, 15	63 69, 70
<i>G</i>			
Ganja—			
Cultivation and manufacture of hemp for —		381	589
Description of —		366	582
District in which cultivation of — is permitted		381	589
Maximum quantity of — which may be transported without a pass		28	75
Maximum quantity of — which may be sold by retail vendors without a pass		37	82
Method of harvesting and manufacturing — and bhang		357	591
Provinces from which — may be imported		65	222
Rate of duty on — imported into or issued from warehouses		43	80
Rules for the cultivation of hemp for — in the Presidency proper		76	292
Season of sowing seed and harvesting of — crop		386	591
— and bhang transported for use of Government Medical Stores Bombay and Madras exempted from duty		378, 379	588
General Principles and Policy of Government in Abkari matters		86	345
<i>Government—</i>			
No action shall be against — for damages in any Civil Court for any act <i>bona fide</i> done	67	-	53
<i>Government Departments—</i>			
Excisable articles imported, exported, etc., by or on behalf of — exempted from duty		40	84
Procedure to be adopted by — before selling liquors		180	401
Rules for the import of Indian made foreign liquor on behalf of —		53	103

Subject	Part I, section	Part II or III, para	Page
<i>G—contd</i>			
Government Medical Stores (See Medical Stores)			
Government Officers Retail of liquor by — not desirable ..		86 (2)	345
Government trees—			
Privilege of drawing toddy from — how disposed of	25	353	19, 576
Gauger Excise — Aden, invested with certain powers under the Abkari Act		10	63
Gul Rules for tapping of toddy trees for the manufacture of —		50 340	91, 571
<i>H</i>			
Harvesting—			
Method of — and manufacturing ganja and bhang		387	591
Season of — ganja and bhang crops		386	591
Havildars Powers of Excise — under the Abkari Act (See Vol II Chapter XII)		10	66
Hemp—			
Definition of —	3(9)		3
Maximum quantity of — which may be transported without a pass		28	73
Hemp Drugs—			
Bonded warehouses established for the storage and issue of —		384	590
Export of — from the Presidency proper		375	586
Import of — prohibited except under a pass		372	586
Improvement effected in the — administration by the — Act		371	585
Kinds of —		366	582
Kinds of licenses granted for the sale of —		390	592
Maximum quantity of — which may be transported without a pass		28	73
Maximum quantity of — which may be sold without a pass		37	82
Orders of the Government of India on the conclusions arrived at by the Indian Hemp Drugs Commission		370	583
Places from which — may be imported		373	586
Refund of duty not allowed on export of — to foreign countries		376	587
Refund of duty on — to Indian States, orders regarding the —		377	587
Rules regulating the time, place and manner of payment of duty on —		44	86
Rules regulating the cultivation of — in the Presidency proper		76	292
" " " " " " " " " " " "		77	311
" " " " " " " " " " " "		65	221
" " " " " " " " " " " "		385	591

Subject	Part I, section	Part II or III, para	Page
K—con'd			
Kurundwad (Senior and Junior) For arrange- ments in Abkari matters with these States (see Vol II, Chap I)			
L			
Land Customs Stations Clerks in charge of certain — on the Coa Frontier invested with powers under section 13 of the Abkari Act		13	68
Lascars Powers conferred on Excise and Salt — under the Abkari Act		10	60
Lease (s)— Collectors authorized to take on — and rent premises as liquor shops — in Abkari matters with certain Indian States (see Vol II, Chap I)		108	373
Licenses (s)— Attachment and management of —	324		22
Close adherence to the conditions of — to be insisted upon		116	378
— of — for the vend of foreign —		181—216	402—415
—		217—231	415—418
—		253	464
—		282	475
Description of granted in the Presidency proper	342—352		573—575
Description of Toddy farm — issued in Sind	361B		582
Description of — for the sale of Hemp drugs in the Presidency proper	391, 393		602, 603
Description of — for the sale of Hemp drugs granted in Sind	393		593
Description of — for the sale of Cocaine granted in the Bombay Presidency	429—430		605, 606
Forms of — not to be submitted to Govern- ment unless they embody changes	115		378
— for the tapping of palm trees for the ma- nufacture of gur	50		92
— to tap Palm trees granted in the Presi- dency proper	330		567
— to tap Palm trees for domestic con- sumption	331		569
— to be granted for the Financial year except in the case of tapping licenses	113		377
—	51		91
—	121		380
—	109		374
—	117—118		378
Principles to be adopted in issuing — for the sale of spirits	86 (1)		316
Proceeds regarding — of new — in Bombay	97		369

Subject.	Part I, section	Part II or III, para.	Page
<i>H—contd.</i>			
Hemp Drugs— <i>contd.</i>	..		
Sources of supply of — ..	..	392	593
Uses of different Kinds of — ..	..	369	583
Wholesale license for the vend of — ..	..	391	592
Holi Holidays: Shops may be closed on — for the sake of public peace and order ..	..	119	379
Hotel Licenses—			
Fees charged for — in the City of Bombay ..	..	184	403
.. ..	..	200, 201	409
.. ..	..	221	416
ported under a pass from one part to another of H E H the Nizam's territory in — state, through the intervening British territory exempted from Excise duty ..	..	30	77
<i>I</i>			
Import—			
Definition of — ..	3(10)	....	3
— of opium by Post prohibited ..	..	27	73
— of liquor from Portuguese Indian Possessions prohibited ..	..	22	72
— of rectified spirit from Rosa distillery to bonded warehouses in Sind ..	..	20	71
— of spirituous products of the Alembic Chemical Works Co, Ltd, Baroda, allowed to be exported to Madras and Central Provinces ..	..	17, 18	70, 71
— of toddy spirit into certain districts prohibited ..	..	23	72
.. ..	..	144	388
(JUNE 1911)			
Rules for the — of Hemp drugs to the Presi- dency proper ..	..	65	221
Importation of liquor from Indian States whose Abkari revenue is leased to British Government ..	..	289	476
India Definition of — ..	3 (18)	....	4
<i>Inspectors—</i>			
Powers and Duties of Excise — (See Vol. II, Chap. X)			
Powers of — of the Tobacco Department un- der the Abkari Act ..	..	10	67
<i>Indian States—</i>			
Arrangements with — in Abkari matters (See Vol. II, Chap. I)			
Certain excisable articles transported under a pass from one part to another of — exempt- ed from duty ..	..	30	76
Orders regarding the issue of foreign liquor licenses in — whose Abkari revenue is leased to Government ..	..	215	415

Subject.	Part I section	Part II or III para	Page.
I—contd			
Idar— Country spirit transported under a pass from one part to another of the — State through intervening British territory exempted from duty		30	77
Indore— Country spirit ganja and bhang — do — Indore — do		30	77
Intoxicating drugs— Certain intoxicating substances declared to be — Definition of — Duty on — Maximum quantity of — which may be transported without a pass Rules regulating the export or transport by land or sea of — from the Bombay Presidency	3 (9)	8 43 28 64 80 62	61 3 86 73 219 336 221
J			
Jamadars—Powers conferred on — of the Finance Department under the Abkari Act Powers conferred on — of the Tobacco Department under the Abkari Act		10 10	66 67
Janki and Janra } for arrangements in Jath } Abkari matters with Jawlur } these States (see Vol II Chap I)			
K			
Kalparaj tribes— Licenses to be issued to the — for drawing toddy Special concession to the — in regard to toddy in the Surat district —Rules		336—337 334 335	571 569 569
Kolhapur— Arrangements with the — State in Abkari matters (see Vol II Chap. I) Country spirit toddy bhang and ganja transported under a pass from one part to another of the — State and passing through the intervening British territory exempted from duty		30	77
duty		30	77

Subject	Part I section	Part II or III para	Page
<i>K—con d</i>			
Kurundwad (Senior and Junior) For arrange- ments in Abkari matters with these States (<i>see</i> Vol II Chap I)			
<i>L</i>			
Land Customs Stations Clerks in charge of certain — on the Con Frontier invested with powers under section 13 of the Abkari Act		11	68
Lascars Powers conferred on Excise and Salt — under the Abkari Act		10	66
Lease (s)—			
Collectors authorized to take on — and rent premises as liquor shops		108	373
— in Abkari matters with certain Indian States (<i>see</i> Vol II Chap I)			
License (s)—			
Attachment and management of —	32A		92
Close adherence to the conditions of — to be insisted upon		116	378
— of — for the vend of foreign — foreign		181—216	402—415
— spirit		217—231	415—418
— spirit		233	464
granted in — of — for the sale of Toddy		287	475
— and drugs		312—352 364B	573—575 582
Description of — and granted in Sind		391 393	592, 593
Description of — for the sale of Cocaine granted in the Bombay Presidency		393	593
Forms of — not to be submitted to Govern- ment unless they embody changes		409—430	603, 606
— for the tapping of palm trees for the ma- nufacture of gul		115	378
— to tap Palm trees granted in the Presi- dency proper		50	97
— to tap Palm trees for domestic con- sumption		330	667
— to be granted for the Financial year except in the case of tapping licenses		331	668
— for the possession of Mahura flowers		113	377
— not required to be stamped		51	94
Instructions for the annual allotment of —		121	380
Orders regarding suspension and cancellation of —		109	374
Principles to be adopted in issuing — for the sale of spirits		117—118	378
Procedure regarding the grant of new — in Bombay		88 (1)	346
		97	369

Subject.	Part I section	Part II or III para.	Page
<i>L—contd</i>			
License(s)— <i>contd.</i>			
Procedure regarding the grant of new — in the moinsal		100	370
Procedure regarding the grant of temporary shops—		102	371
Liability of Licensee for acts of servants	47		40
Limit of wholesale and retail sale may be fixed	17		13
Limit of retail sale Maximum — prescribed by Government in the case of excisable articles		37	82
Liquor—			
Classes of—		130	385
Classes and designations of imported foreign—		139 140	385, 386
Definition of—	3 (*)	135	2, 385
Local Advisory Committees		88—93	352 363
Lunawada Arrangements with the — State in Abkan matters (<i>see</i> Vol II, Chap I)			
<i>M</i>			
Magistrate Definition of —	3 (5)		2
Mahakantha Arrangements with the — States in Abkan matters (<i>see</i> Vol II, Chap I)			
Malt liquor—			
Licenses for the sale of — in Sind		278	418
Rules for the manufacture and wholesale vend of —		47 105	89, 397
Mahalkans Powers of — under the Abkan Act		10 11	63 67
Malwa Flowers —	3 (13)		4
" " " "		309 310	561
" " " "		51	94
" " " "		316	564
Officers empowered to grant permits for transport of —		311	562
Prescribed area for the purposes of the — Act —vacation		39 314	81, 563
Stations from to or through which — should not be booted without a pass		312 313	562
Mamlatdars Powers and Duties of — (<i>see</i> Vol II, Chap V)			
Marking and numbering of Palm trees: Orders regarding the —		339	571
Manufacture—	3 (11)		4
" " " "		161, 166	396 397
" " " "		70 71	249 272
" " " "		85A	336
" " " "		85B	340
sale of —		74 75	289 290

Subject	Part I section	Part II or III para.	Page
M—c nld			
Measures—			
Certain Licensees required to keep —	33		23
Liquor to be issued to shops by — in certain uniform quantities		247 248	463
Penalty for neglect to keep —	44		41
Stamping of vendors —		270	472
Medicinal and Toilet preparations —			
Reduced rate of duty leviable on — manu- factured in bond		4 ^o 146	86, 389
Rules for the import in bond of spirituous—		56	129
Rules for export under claim for drawback of medicinal preparations to Indian States		58	141
Medicated articles —			
The sale of —		69 196	245, 406
The sale of <i>bona fide</i> — by Chemists etc		178	401
Medical Practitioners License for the sale of Cocaine by —		429	605
Medical Stores Ganja and bang required for Government — Bombay and Malabar exemp- ted from duty		378 379	588
Mewas Estates Arrangements with the Chueftas of — in Abkari matters (see Vol II Chap I)			
Military Canteen Tenant System license Grant of —		195 225	406, 417
Miraj (Junior and Senior) Arrangements with — States in Abkari matters (see Vol II Chap I)			
" "		119	379
" "		10	6 ^o
N			
Naks Powers conferred on Excise — under the Abkari Act		10	66
" "		78	3 ^o 2
Instructions for the counter signature of —		110	376
Nizam Arrangements with H F H the — in Abkari matters (see Vol II Chap I)			
New shops Procedure regarding opening of — for the sale of liquors etc		99 100 101	369, 370, 372
Number of shops Orders for reducing the — for the sale of liquors and intoxicating drugs etc		105—107	373

Subject.	Part I, sect on	Part II or III, para	Page.
O			
Occasions Rules prescribing the—on which special orders may be granted for sale of larger quantities of country spirit, toddy and intoxicating drugs than those prescribed under section 17		80	324
Octroi duty not to be levied on ingredients used in distillation or on excisable articles		212	462
* Off' licenses for the sale of foreign liquor in Bombay		183	403
* Off' licenses for the sale of foreign liquor in the Mofussil		199	409
* Off' licenses for the sale of foreign liquor in Sind		219	416
* On' licenses for the sale of foreign liquor in Bombay		186	404
* On' licenses for the sale of foreign liquor in Sind		220	416
* On' licenses for the sale of foreign liquor not to be granted in the Mofussil		211	414
On licenses for the sale of country spirit in certain areas		264	470
Outstill System Description of the—		275	474
P			
Palanpur—			
from duty		30	77
		9	62
		333	569
Houses		31	79
Perfumed Spirits—			
Bona fide sale of—may be allowed without a license		179	401
Permits Orders regarding the grant of special— for sale of excisable articles		299 & 29JA	479
Perin—			
Political Agent at Aden appointed Commissioner of Abkari for the Island of—		5	61
Permanent Refreshment Stall License Description of the— granted in Bombay		188	405
Phaltan (Satara) Arrangements in Abkari matters with the—State (see Vol II Chap I)		—	

Subject.	Part I, section	Part II or III, para	Page
<i>M—contd</i>			
Measures—			
Certain Licensees required to keep—	33		23
Liquor to be issued to shops by—in certain uniform quantities		247, 248	463
Penalty for neglect to keep—	44		41
Stamping of vendors'—		270	472
Medicinal and Toilet preparations—			
Reduced rate of duty leviable on—manufactured in bond		42, 146	86, 389
Rules for the import in bond of spirituous—		56	129
Rules for export under claim for drawback of medicinal preparations to Indian States		58	144
Medicated articles—			
The sale of—		69 196	215, 406
The sale of <i>bona fide</i> —by Chemists etc		178	401
Medical Practitioners License for the sale of Cocaine by—		429	603
Medical Stores Ganja and blang required for Government—Bombay and Madras exempted from duty		378 379	588
Mewas Estates Arrangements with the Chieftains of—in Abkari matters (see Vol II Chap I)			
Military Canteen Tenant System license Grant of—		195 205	406, 417
Miraj (Junior and Senior) Arrangements with—States in Abkari matters (see Vol II Chap I)			
" " "		119	379
" " "			
" " "		10	6
<i>N</i>			
Naiks Powers conferred on Excise—under the Abkari Act		10	66
Native (Indian) States: Arrangements with—in Abkari matters (see Vol II Chap I)			
Naukarnama Rule prescribing a fee for the issue of a—		78	322
Instructions for the counter signature of—		110	376
" " "			
" " "			
" " "			
" " "		99 100 101	369, 3 0, 372
Number of shops Orders for reducing the— for the sale of liquors and intoxicating drugs etc		105—107	373

Subject.	Part I, section	Part II or III, para	Page
O			
Occasions: Rules prescribing the—on which special orders may be granted for sale of larger quantities of country spirit, toddy and in toxicating drugs than those prescribed under section 17		80	324
Octroi duty not to be levied on ingredients used in distillation or on excisable articles ..		212	462
'Off' licenses for the sale of foreign liquor in Bombay		183	403
'Off' licenses for the sale of foreign liquor in the Mofussil		190	409
'Off' licenses for the sale of foreign liquor in Sind		219	416
'On' licenses for the sale of foreign liquor in Bombay		186	404
'On' licenses for the sale of foreign liquor in Sind		220	416
'On' licenses for the sale of foreign liquor not to be granted in the Mofussil		211	414
'On' licenses for the sale of country spirit in certain areas		264	470
Outstill System: Description of the—	275	474
P			
Palanpur—			
part to another of the—State, through the intervening British territory exempted from duty		30	77
.. ..		9	62
.. ..		333	569
.. ..		31	79
Perfumed Spirits—			
Bona fide sale of—may be allowed without a license		179	401
Permits: Orders regarding the grant of special— for sale of excisable articles		299 & 299A	479
Perim—			
Political Agent at Aden appointed Commissioner of Abkari for the Island of—		5	61
Permanent Refreshment Stall License: Description of the— granted in Bombay		183	405
Phaltan (Satara). Arrangements in Abkari matters with the—State (see Vol II, Chap. I)		—	

Subject.	Part I Section	Part II or III para	Page
<i>P—concl'd</i>			
Police—			
Powers of — officers under the Abkari Act (see Vol II Chap XIII).			
Powers of Superintendents and Assistant Superintendents of — under the Abkari Act		10	67
Powers conferred on all — officers		10	67
Policy—			
General principles and — of Government in Abkari matters		80	340
Political Agents: Mahi Kantha Rewa Kantha and Palampur invested with powers of a Collector under the Abkari Act		9	62
Portuguese India—			
Import of liquor manufactured in — prohibited		122	7
Possession—			
Limit of — of excisable articles and temp	14B		11
— of illicit excisable articles unlawful	14A		11
— of toddy spirit within certain districts prohibited		23	80
Post—			
Import of cocaine by — prohibited		27	73
Powers—			
— of Commissioners to frame rules under the Abkari Act	30A		24
— of Government to frame rules under the Abkari Act	30		23
— of Government to prohibit import export and transport of excisable articles	11	..	8
— of Government to suspend provisions relating to toddy	18A		14
— of various Abkari officers conferred on them by Government under the Act		10	63
— of investigation Certain Abkari officers to have —	41		31
Preparations Different kinds of — of bhang and ganja		367	582
Prescribed area Definition of — under the Mahara Flowers Act		38	83
Presumption as to commission of offences in certain cases	53		48
Principles and policy of Government in Abkari matters		86	345
Principles on which Local Advisory Committees should be formed		88	322
Procedure on arrest	41A		31
Public peace Closure of shops for the sake of — and order		119 120	579
Punishment of subordinate officers for misconduct	"		6
Punishment Provisions of the Abkari Act regarding enhanced — in cocaine cases	42A	445	46 610

Subject.	Part I section	Part II or III para.	Page
Rajputana Malwa Railway The Abkari Act made applicable to —		3	60
Pajjapla— Country smart, bhang and ganja transported under a pass from one part to another of the — State through the intervening British territory exempted from duty		30	78
Railway Grant of Refreshment Room licenses at — Stations		207—208	412
Range Forest Officers Powers conferred on — under the Abkari Act		10 14 15	63, 69, 70
Rates of duty on gan a, bhang and charas		43	86
Rectified Spirit— Import of — from Rosa distillery may be per- mitted		20	71
License fee for the sale of — in the Presidency proper and Sind		192 222	406 417
Refund Rules for the grant of — of vend fee on foreign liquor exported from the Bombay Presidency		235	420
Refreshment Room licenses in Bombay and the Mofussil		195, 202 204	404, 410, 411
Refreshment Room licenses in Sind		221	416
Remission of duty on Indian made spirits intend- ed for industrial purposes		166	397
Reserved forests Levy of fees for permission to tap toddy trees in —		379	579
Revenue Sources of Excise —		87	351
Rules for import under bond of Indian made foreign liquor into the Bombay Presidency excluding Aden		52	96
Rules for the import of foreign liquor for or on behalf of Government Departments into the Bombay Presidency excluding Aden		53	103
Rules for the import into the Town and Island of Bombay of foreign liquor manufactured by the Alembic Chemical Works Co. of Baroda for export by sea to foreign countries		54	114
Rules for the import into the Bombay Presidency of medicinal and toilet prepara- tions of Indian manufacture		55	118
Rules for the import and transport of duty free liquor		56	129
Rules for the import and transport of duty free liquor		57	140
Rules for the import and transport of duty free liquor		58	144

Subject.	Part I, section	Part II or III, para.	Page.
<i>Re—contd</i>			
Rules regulating denaturation of Indian made rectified spirit, sale of denatured spirit, etc., in the Bombay Presidency <i>excluding</i> Sind and Aden	59	146
Rules regulating denaturation of Indian made rectified spirit, sale of denatured spirit, etc., in Sind	61	191
Rules for ascertaining and determining what spirit imported into British India shall be deemed to be denatured spirit	60	180
Rules regulating the export from the Bombay Presidency of duty paid country spirit in excess of the maximum quantity fixed by Government	62	216
Rules regulating the transport of toddy to the City of Bombay from areas in the Island of Salsette in the Thana district	63	219
Rules regulating the export or transport by land or by sea from any place in the Bombay Presidency of the intoxicating drugs specified therein	64	219
Rules regulating the import, export, and trans- port of	65	221
..	66	243
..	67	243
Rules for prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises	68	245
..	85A	336
..	85B	340
..	70	249
Presidency proper	71	272
Rules for the manufacture in bond of spirituous	72	289
..	73	283
..	74	289
..	75	290
..	76	292

[illegible]

Subject	Part I, section	Part I or III, para	Page
<i>S—contd</i>			
Security (contd) —			
— for abstaining from cocaine offences	43B		40
Ser Definition of —	3 (12)		4
Shops Procedure regarding the opening of new — for the sale of liquor, hemp drugs, etc		91, 100, 104	369, 370 372
Short Term license —			
Description of — granted in the Presidency proper		209	413
Description of — granted in Sind		226	417
Sind—			
Country spirit arrangements in —		276—288	474 476
Duty on spirituous medicinal and toilet pre parations leviable in —		42	86
Duty on ganja, bhang, charas in —		43	86
Excisable articles imported into, exported from or transported within the Province of — by or on behalf of Government exemp ted from duty		40	81
Import of rectified spirits from Rosa Distillery to —		20	71
Instructions for management of distilleries and bonded warehouses in —		305	516
Levy of pass (vend) fee on foreign liquor trans ported from the port of Karachi in —		31	79
Licenses granted in — for the sale of foreign liquor		217—231 97—98	415 418 367
Local Advisory Committees appointed in —			
Maximum quantity of excisable articles that may be transported without a pass in —		28	73
Maximum quantity of excisable articles that may be sold by retail vendors to any one person on any one day without a pass in —		37	82
Powers conferred on certain officers in —		10	63
Procedure regarding opening of new shops in —		104, 105	372 373
Procedure for payment of duty and cost price on country spirit in —		306	546
Rules for import, export, etc., into or from, of excisable articles in — (see under Rules)			
Sale of medicated articles in —		69	215
Solvency certificates The form of —		129	342
Sources of Excise revenue		87	351
Special Orders Rules prescribing the occasions for the grant of — under section 17 of the Atkan Act		80	324
Still head duty on country spirit —			
Rates of — in the Presidency proper		300	460
Rates of — in Aden		301	482
Rates of — in Sind		302	482
Strength at which country liquor may be sold in Sind		229	419
Strength of issue of country spirit from dis tilleries and depôts		213	462

Subject.	Part I, section.	Part I or III, para	Page.
<i>S—contd</i>			
Security (contd) —			
— for abstaining from cocaine offences	43R		47
Ser. Definition of —	3 (12)		4
Shops Procedure regarding the opening of new — for the sale of liquor, hemp drugs etc		90, 100 104	369, 370, 372
Short Term license —			
Description of — granted in the Presidency proper		209	413
Description of — granted in Sind		226	417
Sind—			
Country spirit arrangements in —		276—288	474, 475
Duty on spirituous medicinal and toilet pre- parations leviable in —		42	86
Duty on ganja, bhang, charas in —		43	86
Excisable articles imported into or exported from or transported within the Province of — by or on behalf of Government exemp- ted from duty		40	84
Import of rectified spirits from Rosa Distillery to —		20	71
Instructions for management of distilleries and bonded warehouses in —		30,	515
Levy of pass (vend) fee on foreign liquor trans- ported from the port of Karachi in —		31	79
Licenses granted in — for the sale of foreign liquor		217—231 97—98	415 418 357
Local Advisory Committees appointed in —			
Maximum quantity of excisable articles that may be transported without a pass in —		29	73
Maximum quantity of excisable articles that may be sold by retail vendors to any one person on any one day without a pass in —		37 10	82 63
Powers conferred on certain officers in —			
Procedure regarding opening of new shops in —		104 10 306	373 373 346
Procedure for payment of duty and cost price on country spirit in —			
Rules for import, export etc., into or from of excisable articles in — (see under Rules)			
Sale of medicated articles in —		69 129	74 302
Solvency certificates The form of —		87	351
Sources of Excise revenue			
Special Orders Rules prescribing the occasions for the grant of — under section 17 of the Abkari Act		60	324
Still head duty on country spirit —			
Rates of — in the Presidency proper		300	409
Rates of — in Aden		301	402
Rates of — in Sind		302	402
Strength at which country liquor may be sold in Sind		209	413
Strength of issue of country spirit from dis- tilleries and depôts		217	402

Subject.	Part I, section	Part II or III, para	Page
<i>S—contd</i>			
Sub-Inspectors Powers conferred on — under the Abkari Act		10	60
Duties of — (<i>see</i> Vol II, Chap. X)			
Superintendents of Excise Powers and Duties of — (<i>see</i> Vol II, Chap VIII)			
Supervisors Powers conferred on — of the T Lacco Department		10	67
Powers and Duties of — of the Excise Department (<i>see</i> Vol II Chap IX)			
Suspension and cancellation of licenses Orders regarding the —		117 118	378 379
<i>T</i>			
Tap Definition of 'to —'	3 (17)		4
Tapping Licenses Hands of — granted in the Presidency proper		141	197
Temporary Refreshment Stall Licenses Issue of — in Bombay		183	418
Temporary shops Procedure for the opening of —		102	371
Testing instruments Standardization of —		209	471
Tindals: Powers conferred on — of the Excise Department under the Abkari Act		10	145
Toddy—			
— arrangements in Sind		361A	561
— " " " " " " " " " "		361B	562
— " " " " " " " " " "		332	563
— " " " " " " " " " "		331	564
— " " " " " " " " " "		322	565
— " " " " " " " " " "		320	566
— " " " " " " " " " "		321	567
— season		110	568
— hands of — " " " " " " " " " "		342- 343	571
— " " " " " " " " " "			
(treelax)		323	565
— year		324	566
— defined	3 (6)		2
Import of — into the Settlement of Aden prohibited		25	71
Maximum quantity of — which may be transported without a pass		28	71
Maximum quantity of — which may be sold by a retail vendor to any one person on any one day		37	82
Rules regulating the transport of — to the City of Bombay from Salsette in the Thana district		63	218
Transit of — from one part to another of cer tain districts		30	76
Tr " " " " " " " " " "		21	72

Subject.	Part I, section	Part I or III, para	Page
<i>S—contd</i>			
Security (contd) —			
— for abstaining from cocaine offences	43B		40
Ser Definition of —	3 (12)		4
Shops Procedure regarding the opening of new — for the sale of liquor, hemp drugs etc		99, 100, 104	309 370 372
Short Term license —			
Description of — granted in the Presidency proper		201	413
Description of — granted in Sind		226	417
Sind—			
Country spirit arrangements in —		276—88	474 476
pro			
ported		42	86
from or transported within the Province of — by or on behalf of Government exemp ted from duty		43	86
Import of rectified spirits from Rosa Distillery to —		40	81
Instructions for management of distilleries and bonded warehouses in —		20	71
Levy of pass (vend) fee on foreign liquor trans ported from the port of Karachi in —		305	516
Licenses granted in — for the sale of foreign liquor		31	79
Local Advisory Committees appointed in —		217—231	415 418
Maximum quantity of excisable articles that may be transported without a pass in —		07—08	367
Maximum quantity of excisable articles that may be sold by retail vendors to any one person on any one day without a pass in —		28	73
Powers conferred on certain officers in —		37	82
Procedure regarding opening of new shops in —		10	63
Procedure for payment of duty and cost price on country spirit in —		101 105	372 373
Rules for import export, etc., into or from of excisable articles in — (see under Rules)		306	516
Sale of medicated articles in —		69	215
Solvency certificates The form of —		121	362
Sources of Excise revenue		87	351
Special Orders Rules prescribing the occasions for the grant of — under section 17 of the Abkari Act		68	374
Still head duty on country spirit —			
Rates of — in the Presidency proper		300	460
Rates of — in Aden		301	462
Rates of — in Sind		302	462
Strength at which country liquor may be sold in Sind		229	418
Strength of issue of country spirit from dis tilleries and depôts		213	462

